

The True Way
OF
TAXING,
SHEWING

What is the Legal *Rack-Rent* for
Taxing first of Laymen, secondly, of Church-
mens Real Estates equally.

As was Debated by the Countrey-Assessors
OF THE
LAND-TAX,
In a Letter to a Lawyer.

UNIVERSITY
LIBRARY
CAMBRIDGE

Which may be very Useful for all Commissio-
ners of His Majesties *Land-Tax*.

L O N D O N,

Printed for *Tho. Parkhurst* at the *Bible and Three Crowns*
in *Cheapside*, near *Mercers-Chapel*. 1693.

The New York

EXHIBIT

1914:16

A
PREMONITION
TO THE
READER.

IF the Lawgiver chargeth the Rack-rents of the Subjects Real Estates with a Tax of a certain quota, but uncertain Sum total, as the last Years Three shillings Bill did (and the Parishes do for their Poor) or else with a Tax of a certain Sum total, but uncertain yet equal quota for all, as this years Land Tax does, the true Rack-rent is equally necessary to be known in both. For as any Mistake in that way, wrongs the King first, and then the People in both their Necessary Defences. So in this way on the other hand; it first wrongs the People, and then the King in both their Profitable Provisions; but in each way, the wrong is done to all. Indeed a Law taxing by a certain quota, is most adapted to give by an Analytical Resolution, the true intrinsic Value of an Estate: yet that being found out by the Analysis, as it is one and the same, so it has the same use in either, and is the only right Standard of a just rate in both: Therefore though

A Premonition to the Reader.

the Parliament hath altered the Form, which they used the two last Years in taxing Lands, yet that Alters not the usefulness of that Discussion, which this Letter gives of the real Value of Subjects Estates. And because the Reader in his first entrance upon the exact resolution of that Value, may imagine it a mere speculative Inquiry, grown out of use in Life, it is thought expedient to advertise him beforehand, that upon the Perusal of the whole, he will find that the Doctrine of these Sheets, will ever equally be serviceable to prevent Injuries, and assist towards the Administration of Justice, so long as the Parliament shall impose the Publick Burdens upon the Subjects real Estates in equality by the Rack-rents, whether they think fit to use the last Years or this Years Model.

The True Cels.

By the Exact Intrinsic Value of all
Real Estates, Rightly stated, &c.

S I R,

WHether the Question started in our Neighbourhood, be a Point of Law, or Politicks, need not be examined in a Letter written to a Person equal in both Faculties; especially when it is to be resolved by a Principle acknowledged by both. For though some both Lawyers and Statesmen think it more equal, that the Subjects should contribute to the Publick according to their Expenses, than their Gains (that is, that things and not persons should be taxed) and others of both sorts with better judgment, believe it indifferent, yet all agree that they ought to pay equally. Now this equality designed, consists not in an equal portion of the contribution, whereby a Man of Twenty Pounds a Year, must pay as much as one of Five hundred: but in an equal proportion betwixt the Burden and Profit; by which he that hath Five hundred Pounds *per Annum*, secured to him by the Government, shall bear five times as much of the Publick Burden, as he that has but One hundred. Which they say, is the Rule of distributive Justice, and is certainly aimed at by our Law-giver, because he pitches upon the Rack-rent for the rule of Taxing; for that is in the reason of it, the just Equivalent of the yearly profit. Now since Houses and Lands, and other real Estates, have no value but from their Use, and Subjects have no use of them, any further than the Laws give way: the real or intrinsic value of any Subjects Estate, can be no more than that use of it is worth, which the Law allows him. The Rent therefore that answers in value to the intire legal use of the Subjects Estate in a House or Land, &c. is the very Rack-

rent of that House and Land, whereby the Subject is to be taxed. And when several Subjects (Natural Persons or Civil Persons) have a joynt Interest, they are to bear their shares in their several proportions to the whole Rack-rent, unless the Law makes an Exception, (as in Charitable Donations) or else the Parties have contracted between themselves to do otherwise.

Wherefore since the Rack-rent is designed to be the Standard of an equal proportion betwixt every Subjects Profit and Burden, it must signifie not divers things, but one and the same in every man's case that is to be measured by it. So that the Covenanted or Lease rent, and the Rack or taxing Rent will often differ. If the contract in the design of the Contractors, grants not the intire legal use of the real Estate on consideration of the covenanted Rent ; then is the Lease-rent below the true Rack-rent ; but if in the Contract, not only the intire legal use is granted, but likewise somewhat not of the growth of the Premises (Suppose ten Loads of Firewood) for a yearly Payment, then is that covenanted Payment above the true Rack-rent , by which the Law Taxes the Estate.

This Equality is competently well understood and practised in all Lay Real Estates, but in the Real Estates of Ministers, it is much mistaken in some places, where it is observed, that the Rack-rent in the Ministers case, and in the rest of those Parishes, does signifie too quite different things.

In the Minister's Case, Time and Labour , Art and Care are reckoned into his real Estate : in the rest of the Parish it neither is, nor ought to be so. For neither by the Law of Nature in things, nor of the Land, was a Man's Body or Soul or the use of either of them ever accounted his real Estate. Whereby it comes to pass, that such Ministers are taxed for a great deal more, than their Livings are worth of Rack-rent. And this, not through Mistake of the Prizes of Tithes or Glebe, but through Mistake in Point of Law. As if the Law-giver contrary to his apparent design, did equivocate to the injury of some sort of his Subjects, and had a double meaning in a single word, leaving it to the discretion of the Judges (who in this case are the Assessors) to apply it to some of the Subjects in the most gentle, and to others in the most oppressive sense.

But though all observant persons versed in Proportions, do discern this inequality betwixt the taxing of such Ministers and other

other Men, yet all are not of the same Opinion about the Remedy of it. For of those that account it needful that this obliquity should be corrected; Some believe that it should be redressed by the Charity of their Fellow-Subjects, others by a Law upon Equitable Considerations, others by Justice, or the righteous Sentence of the Judge. Of the first sort are those Parishes, which exempt their Ministers from paying to Taxes, where their Livings are small. And it is true, that Charity will cover a multitude of Iniquities, but not all. For the Judgment of Charity, awarding Money into the hands where it will do most good, whether they be the right Owners hands or not: and the Judgment of Righteousness awarding it into the hands of the right Owners, whether it will do any good there or not, these two Judgments proceeding by such different Measures, will not be co-incident in divers instances; and when they be not, then Charity cannot rectifie the Injustice. For supposing such Ministers injured in their Taxation, they cannot be relieved by Charity in the greater Livings at all; nor in the lesser neither, when the Tax is to be levied by so much in the Pound, as the One shilling and Three shilling Taxes were. Wherefore though these Charitable Persons shall not miss their reward in the other World, yet in this Life, their good will will not prevent the Mischiefs of Injustice.

Secondly, Those that think this inequality should be redressed by Equity, know this cannot be done without a Law. Because though reasonable Considerations are the inducements to make Laws to regulate mens Rights: yet of themselves they establish or alter no Rights. I have heard there was a Book Printed, and delivered to the Members of the Convention Parliament, moving that Ministers Taxes might be reduced by Law to the same Level with their Fellow Subjects. I doubt not but the design was very honest, though it obtained not it's Effect. For the Matter was indeed so various, and the particulars so anomalous, that no general Rule by Law, could have distributed equally to the Ministers compared one with another, or all with the People.

But besides, either the relief of such Ministers was of strict Justice, or not. If it was (as indeed it was) then the Laws already in being would yield them that relief, as well as any new Act; for the old ones, if executed, would do it, and without Execution

cution a new one could not. Nor had the Parliament time to do what was done already, when so many necessary things did lie before them yet undone. But if the former Laws had not settled the Ministers Right, it would be thought unreasonable, to give the Ministers a new Privilege of Ease, when they were laying new Burdens upon others. In such a Juncture a reasonable Proposal may easily miscarry.

Thirdly, But if (as others believe) this inequality is to be removed by the Sentence of the Judge (though it may sometimes be unreasonable to enact a new Law for it) yet it can never be unreasonable for the Assessors to rectifie it. Unless it may be sometimes seasonable, for those that are appointed publick Judges by Law, to give an unrighteous Judgment, and so become Oppressors by the abuse of an Authority given them for the administering Justice. This appears to me very evidently to be the way, whereby such Ministers are to be Righted. For no more is needful to this, than Cessing them by the same measure with the rest of their Parish, which surely both Law and Reason require should be done for them. Nor is it to be doubted, but the Assessors of such Parishes will be willing to do their Ministers Justice, (if the Matter be rightly stated and understood) as well as the Assessors of the Three shilling Act have done with us, after a full Examination of this, and some other Points. Which having something peculiar in it, I shall venture to draw it up, and make a full report of it to you; believing it will not be wholly ungrateful to you, if it savour not too much of the Countryman's Wit and Genius. And let me intreat you, who daily pass over the Citizens affected Elegances, for once to bear with the Countrymens affected plainness. One thing I observe in their stile more singular, that in stead of King, they commonly use the term Lawgiver; meaning that the transferring of Subjects Rights and Estates belongs to the King only in that capacity: and it is known the King only in Parliament is Legislator, for there only his Will passes for Law. By which they shew themselves truly Loyal, and truly Englishmen. For granting, that there is much more Power in some other Kingdoms, than is here in use; Yet they assert all the Political Power existent in *England*, is vested in the King, and belongs to the Imperial Crown of the Realm. And that without any Diminution of the Privileges of the two Houses of Parliament, which conjunctly do, and ever did

did sustain the Person of the other Party in the Original or Constitutive Contract : and every Subject in *England* is there by Representative.

They are therefore no less Enemies to Rampant Prerogative, and Tory Obedience, crouching to Arbitrary Government, than they are to the Whimsical Models of Democratical Projectors. And indeed, whoever would rightly understand the excellent Constitution of the English Monarchy left us by the Wisdom and Care of our Ancestors, is neither with *Hobbs*, to think the Power of all Imperial Crowns is the same in the Sovereign, nor with the Common-wealths-men, that Liberty is the same with Authority in the People.

Upon this Ground stood the Ancient English Loyalty, until it ran up to seed in Torism, of which when Court-flattery began to Administer to the Nation, as it were in Pills gilt over with Royal Prerogative, some people swallowed them down whole, but most would needs be chewing them, and fell to making bitter sour faces, and thought no Antidote could be invented strong enough, to keep the malignity from the Vitals; Levelling, Fifth Monarchy, Enthusiasm, Liberty of Conscience, Association, Exclusion, Whiggism, and many more, were thought proper for this purpose. Whether right or wrong I ask not ; for in such a case, we must expect no more orderly motions, than in a violent Convulsion. The only way in my mind, is to return to a hearty good-liking of the old Form of Government, now Divine Providence hath restored it to us. Thus much I have ventured to say, on the occasion of my Neighbours Principles. I shall only give you the Character of their Persons; that they are Countrymen not wholly unacquainted with the City conversations, and of their Names, *G. H. C. D. T. S. W. E.* and leave them to speak the rest for themselves. For coming together to make their Rate, they had the List of all the Rents of the Farms; and an Estimate of the Yeomens Estates by comparing them with Farms of the like quantity and goodness. And so began with a Farm Lett for 60*l.* a year, for which *G. H.* would have charged 60 times three Shillings to the King. *C. D.* thought otherwise, where-
The Farmers Cessed.
 upon a Debate began, and was managed thus :

C. D. Though this Farm is Lett but for 60*l.* a year, and used to be taxed for no more : Yet according to the present Act, it ought to be charged for 66*l.* or thereabouts.

G. H. It is true, we are not to go by former Assessments; yet since neither this Farm nor any other Lett in the Parish, goes upon the old Rents, nor was any Fine paid, but the Landlord lett the intire use of the Farm, without reserving to himself any thing but yearly Sixty pounds of Rent. I see not how we can rate it higher, unless you think the Gentleman was mistaken in the worth of his own Estate, and then we must make that appear by full and certain proof: which in such cases is scarcely possible to be done; for a great deal he could not mistake, and a little cannot be sufficiently evidenced; Besides, should we alter the Rents upon our own judgment, we shall tacitly insinuate, one Landlord is a Fool, that knows not the value of his' own; and another is an Extortioner, and gripes his Tenant, and so raise a War in our own Neighbourhood.

C. D. I suppose no such mistake in the Landlord, but proceed by the purport of his own Contract, and the Directions of the Act; which if you will have patience, I shall plainly make out to you. Labour and Mens time naturally, and Money by consent, answer all things which we are to estimate, and one another too. The Act says we are to Tax to the full Intrinsic Value of the Estate; and first that no Deductions shall be made, on the account of any Burdens or Payments imposed on any Estate by any former Law. The Rents of all the Real Estates in the Parish upon our List, I find amount to 2700 *l.* Now the Law first imposes upon these Estates the mending of the High-Ways, which in the mean rate costs yearly about 20 *l.* The Poors rates not less than 75 *l.* The Church rate to about 20 *l.* The Constables rate not less than FOUR. Watch and Ward and Robbery-Money one year with another not less than 6 *l.* Serving the three Constables Offices (we know by hiring) costs 7 *l.* And the six other yearly Offices (we know by hiring) cost 8 *l.* I mean the Churchwardens, Overseers, and Surveyors of the High-Ways. Besides other publick Service in the County. All which legal Impositions upon the Real Estates of the Parish cannot be estimated less than 140 *l.* I am sure. If then we should raise an Hundred and forty Pounds by rate in the Parish, this Farms share is about Three Pounds. Secondly, the Act allows no abatements for Repairs. In this Farm there are Fourteen Bays of Building Pailes, &c. the repairing of which will cost yearly Three Pounds more. When therefore the Tenant subjected himself to pay and bear all

all these Charges barely for the use of the Farm, it's certain that the Contract without any Mistake, proceeded upon a Supposition that the Estate was worth Six pounds more than the Sixty paid to the Landlord for Rent : And for so much we ought to tax it according to the Act; which allows of no Deductions out of the full improved value of the Estate, for legal Impositions or Repairs.

G. H. But we are to go by the Rack-rent the Landlord receives.

C. D. But if that Rent answer not the full intrinsic value of the Estate, we are to extend it to that value without abatements for Church, Poor, Repairs, &c. Now you see the Landlord lett his Estate below that value, so much as legal Impositions and Repairs amount to.

G. H. We all know the Parish legal Burdens are rather more than your Estimation. I use to compute them at an Hundred and fifty Pounds yearly. But the Law lays them upon the Tenant, the Landlord that we must tax, hath nothing to do with them.

C. D. But it is manifest that we have. For where-ever the Law casts the Burden, we find the Contractors set the Rent so low, that the intrinsic value of the Ground and Premises should answer that, and the legal Impositions too. And the Act directs us to tax for the whole intrinsic value, without Defalcations for legal Charges.

G. H. You see the Farmer pays the publick Duties, and repairth out of his own Labour and Stock.

C. D. Yes ; as he pays his Landlord's Rent too out of it, but not else. Otherwise you will make the Farmers the best natured men in the Land, for no others make such Bargains wittingly and willingly, wherein they agree to pay out of what is their own already, Five or Six Pounds a year, and receive nothing for it. But since these same Farmers in all other cases, make as saving Bargains as any other men ; I suspect it is not any thing in the good Nature of the men, but something they spy in the good Nature of the Ground, that will answer both Landlords and States Demands, which induces them to undertake the discharge of both. The Farmer's Body, and Labour, and Stock were not contracted for, they were the Farmer's before, and so continue in his own hand.

But the Farmer obliged himself to pay Landlords Rents and Publick Payments, merely for the use of the Farm granted by the Landlord. The Farm therefore by the design of the Bargain is equivalent to 60 *l.* and the legal Burdens.

You know several Persons take Farms of great Rents, and bestow no Labour, nor lay upon them any Stocks, but only take in others Cattle at so much *per* Night or Week; and hire an honest Fellow to look after them. Out of the weekly or daily Receipts, they pay Landlord's Rent, Parish Dues, and Keeper's Wages. The Keeper's pains are worth neither more nor less than his Wages: and then the Ground, and nothing else is left to satisfy the Landlord's Rent and publick Burdens. Which is a plain demonstration that nothing of this goes out of the Farmer's Stock: but that Farms are so intended to be lett, that the intrinsic value of them may be equal to the Landlord's Rent, and whatever the Law charges upon the Tenant. Wherefore seeing we are to tax, to the full intrinsic value without any abatement for publick Impositions, we must tax this Farm for more than 60 *l.*

G. H. If the Landlord indeed had so let this Farm, as to pay the legal Impositions, and maintain the Buildings at his own charge, and on these Articles had covenanted for sixty six Pounds; The Act would not have allowed us in this case, to have abated any thing from the Lease Rent. But since he receives but sixty Pounds, surely we cannot exceed the Rent.

G. D. Had he let it on those terms, the intrinsic value of the Estate, had been still the same, and the Contractors valuation had been the same neither more nor less. But the Act taxes by that Rack-rent, which is equal to the intrinsic value (which the Landlord acknowledges to be the same in both Forms of Articles) let the Lease rents therefore in other respects vary as the Contractors find for their convenience, we must always go by that which answers to the intrinsic value in the judgment of the Contractors. Now the Act authorizes us in no case to go beyond the full intrinsic value, and here you see we are impowered to take Landlords Rent, Repairs, and legal Impositions to be equal to the intrinsic value of the Estate; therefore we are to extend all Rents to this value. So that by the purport of the Landlord's Bargain, and the directions of the Act, we are to tax for 66 *l.* for though the Lease rent be but Sixty, yet the true full improved Rack-rent.

Rack-rent which we are to tax by, is Sixty six, answerable to the full intrinsick value.

T. S. Before I offer you my Opinion, I must heartily commend *C. D.*'s good affection to the present Government, for never were the People of *England* concerned, strenuously to support any War more than the present. Nor Neighbour, are we behind with you in our vigorous Zeal for the King's Service; But in our present business, we are not to be carried by the propensities of our own Minds, but by the reason of the thing. Concurring therefore with you in good will, I must take leave to dissent from you in my Judgment; For I believe confidently that we ought to tax this Farm but for 60*l.* the Lease Rent; but you are pleased to add Three Pounds to the Rent on the account of Repairs, and as much or more for the stated legal Impositions. Now there is manifestly no reason for either of these Additions. As for repairs, I observe whatever they amount to, they so much do lessen the real intrinsick value of the thing. You have a Rent, growing Five pounds a Month, or Sixty pounds a Year. And to answer this, you have the convenience of the dwelling increasing in value (for I count it worth more, to have a convenient abode Twelve days, than only Ten) and you have the Fruits of the Ground growing, both in value Five pounds a Month, and Five shillings, or Sixty three pounds a Year; and withal, you have the decays of Buildings and Fences growing Five shillings the Month, or Three pounds the Year. Which being detriment, extinguishes Three pounds of the profitable increase, and leaves the intrinsick value of the House and Land to be but 60*l. per Annum*, supposing other things adjusted.

This way of computation we use, in prizing all such things as bring a Gain and Loss with them. Subtract the Loss from the Gain, and the difference gives you the true value. And if you will not allow of this kind of Estimation, you must tax this Farm not at Sixty six, but at a Hundred and sixty pound a Year. For not only the House and dead Fences decay, but the Land by yielding its Fruits, is impaired in its heartiness, and must be repaired yearly: For whilst it yields its increase, it spends its Strength. Now the decays of the House, and of the Ground, are equally conjoynd with the Profits of both, and equally necessary to be repaired. If then you will include in the Rack-rent the Charge of the Repairs, by Trowel, and Axe, and Hammer,

mer, why not also of those, by the Fold, the Plough, and the Dung-Cart? for there is the very same Reason for the one as the other. For if you will reckon the profitable Products by themselves for the true value, without discounting the Detriments growing with them, you have no Reason to set the rate lower than the value of the whole Crop; except it be, that it would too much advance the Rent: But we are not now asking how much or little the Repairs arise to by the Year, but whether the Nature of the thing be such, that any thing or nothing is to be taxed for them. Now their condition being the very same with renewing the decays of the Ground, either both or neither must be deducted out of the yearly Products of the Farm, if we would find out its real intrinsick value.

C. D. But then what means the Act to say, That we are not to abate for Repairs, if we must not reckon them in the Rent, which we are to Assess by?

T. S. Whatever the Act meant by those words, you see it is impossible they should mean what you propose; for it is a plain contradiction to the common use of the word, & repugnant to the Nature of the thing. But I suppose, they intended to prevent some misconstruction, which misapprehension and interest might betray men unto. Though I can but guess at the particular mistake, yet I could imagine some such thing as this. Suppose a person under the name of Repairing, had expended a great Sum of Money, whereby he not only kept his Farm in its present Condition, but improved it, and raised his Rent thereby, and then should have so much abated in the value of his Farm, as the Interest of that Money amounted to.

I confess, such improving Repairs, raising the Rent of the Farm, ought not to be deducted; for the value of the Money is in the Premises, and therefore he might as reasonably subtract the Interest of the Money, whereby he Purchased the Farm, and so pay nothing in effect.

Or else more probably, some might mistake, and think, that though a Farm be lett for 60*l*. a Year, yet the intrinsick value of the Farm is but Fifty seven pounds; because the Repairs cost Three pounds to make it yield the Money: not considering the difference betwixt the Tenants and the Landlords repairing the Farm. To obviate some such oversight, or elusion, was the Act worded, but yet it never requires to tax any Estate above the

Rack.

Rack-rent or real value, as I have demonstrated to you, and hope that you see it very plainly: And therefore we transgress the Act if we add Three pounds for Repairs.

C. D. I am well enough satisfied as to this part, but then the other Three pounds for legal Impositions are manifestly extrin-sick things, and therefore cannot alter the intrin-sick value of the Farm. Now you confess we must tax to the intrin-sick value, and therefore I infer we must charge this Farm at 63 *l*.

T. S. I grant the legal Burdens upon the Lands and Tenements of the whole Parish, are in value no less than 140 *l*. and I confess the Farms do go for less Rent by 140 *l*. in all, than they might have been lett for, if there had been no such Payments made, or Suit and Service done, as the Law requires of the several Occupants. And in this I concur with you thus far, If the Landlord of this Farm would have satisfied the legal Impositions, the Tenant would have paid 63 *l*. as easily as now he pays Sixty: For I must confess, you have proved beyond all denial the legal Impositions and Repairs are born, not out of the Farmer's Labour or Stock, but by setting the Rent so much the lower.

C. D. Therefore I say, we ought to extend the Rent to the full intrin-sick value of the Estate, and so raise in the Parish the Tax for 140 *l*. more than the Rents in the List.

T. S. By no means, because the present Rents answer the full intrin-sick value, as I will shew you. The value of a Farm is to be estimated by the worth of the Provisions and Conveniencies of Life, which it yields, out of which deduct first the Farmer's Labour and Expence, and what remains gives you the value of the House and Land; if no publick Labour or Payments be laid upon the Possessor; But if there be, what goes to defray those legal Burdens, being also deducted out of the Products, you have the Rack-rent or intrin-sick value of the Estate in the remainder. The Farmer's Charge and Labour, in repairing the decays of the House and Ground, are necessary indeed by the natural condition of the House and Ground, but these Burdens are necessary only by legal Sanction; but this is to our purpose a mere Metaphysical distinction, and affects no interest, nor alters the value of things in the use of Life. And therefore the Law-makers surely could have no regard to such a nicety, who intended all men should contribute, in proportion to the real value of their Estates.

C. D. Here you use an extream subtilty, distinguishing between a man's House and Land on one hand, and his Estate on the other, whereas all men know, his Estate is nothing else than his House and Land. I suspect this is a nicety indeed, which the Parliament never thought of. For so you give us two intricate values (differing about one in twenty) the one of the Farm in its natural condition, the other in the condition of an Estate. However since the Law requires we should tax by the utmost extended Rent, and expressly forbids abating on the account of legal Burdens imposed, it's plain we are not to go by your contracted Rack-rent; for the Act justifies us in rating by the most extended Rent, and if this fineness of yours, justifies us also in taxing by the lower Rent, then it rests in the Assessors Breasts to go by either, and that justly too; and so without any blame, they may trump up a short Rack-rent, or a long one, as they like the man they are cessing.

T. S. This is such a mischief, I confess, that surely no consideration could ever induce the Law-makers to lodge such a power with the Assessors. Not because paying One shilling in twenty more than our Neighbours, is such a mighty grievance: But because the indignity of it is to the greatest part of men insufferable. For to be exposed to the Lust of our Adversaries by those, to whom we have intirely trusted all we have, in confidence that we shall have equal justice; and to be abandoned to our Enemies contumelious usage, who will not fail to glory over us, when they may use us despitefully, and make us feel the scorn of their malice, as well as its rancour in our own smart, is more than either English Vertues or Vices will indure; such only excepted who are indued with Eminent Christian meekness, or are in some state of singular dedication, that they may be men of God, that must not strive. If people will hardly digest being over-charged, when it proceeds meerly from an innocent mistake in the Assessor, what will they do when they are unequally dealt with by an Authority Minist'ring to their envy and ill will? I am therefore out of all doubt, that the Taxing Rent is not several things under one Name, but one and the same, that it may be a fit measure for an equal distribution, whereby every man may pay to the publick in an exact proportion to the benefit of his Estate, and therefore, I say, we ought to observe, what benefit he can make to himself by the Estate, which the Law intitles him

him unto and secures to him; and of this he is to pay his *quota* with the rest of his Neighbours. This makes the burden lye equally upon all mens shoulders, and prevents all animosities and grudgings one against another. I do therefore utterly disclaim your suggestion of a double intrinsick value, or two different Rack-rents; being assured, that your Rack-rent is the Rent of a thing only in imagination, and not in the World. For indeed you can imagine, what the use of a House and Land would be worth yearly, that is secured by the Law without stated publick Burdens imposed. But where is there any such thing to be Lett or taken to Farm in *England*? In a state of Nature where there is no Civil Government, the prime possession acquired by industry and providence, yields a man an absolute right to the utmost use of the thing possessed, as far as the natural condition of the thing will admit: But then it does not secure to him that use, though it intitles him to it, because men injuriously will be apt to invade his right; and therefore this use will be worth little for want of security. In a civil estate, the first Acquist intitles to a more restrained use, but then the use of this rebated right is more secure. If then you will have the advantage of civil security, you must forgo so much of the natural more extensive right, as the Laws do preclude, for civil security in one right, and natural absoluteness will not consist together, no more than the ground can yield its Fruits, and yet retain its strength intire in its self, or the House afford a shelter, and yet not decline. As therefore you saw you must deduct the natural decays from the products, and so find out the true value of the Farm in the question of repairs, so must you discount for the orders of the Law, that you may have the true value of the Estate in the question of Legal Impositions: For otherwise, when you should tell me the true value of the Farm in its present condition, you pick out all the advantages, and give the total of them for the real value, without any regard to the disadvantages that attend them inseparably. You suppose me to have in the use of my Estate, all the benefit of a legal protection, and yet allow not for the incumbrance, which that security brings along with it. You would charge the Farm for as much as if the freest natural use was secured, it would be worth, when yet the Law renders that extensive use impossible to be had. Now the Civil Government allows no other use of an Estate, but what is charged with legal

C

Duties.

Duties. Therefore what the use of the House and Land is worth by the year, to the Tenant that bears the legal burden yearly, that is the intrinsic value of the Farm, and the Rent of this Farm, which answers that use, is sixty pounds. The Law that constitutes the Estate, and secures it, eats up and consumes all the rest to keep it in Life; and will consume it, so long as it lives, and is in force. If you had the most extensive use of a House and Land unsecured, it would be worth little, if you have the secure use of them, you must abate in the extensiveness of the use, so far as the Law forecloses it. And to be sure the utmost Rack-rent, can be but equal to the most extensive present use: And because the use does set the price of the Farm, whatever natural profitable use the Law deprives us of, so much it lessens the value unavoidably. So that it is most absurd, to make the most extended Rack-rent, equal to the secure use of an House and Land in the fullest extent of which they are naturally capable, because so great a part of that use is intercepted by the legal establishment.

C. D. I do not yet see the reason for it. Methinks, the most extended Rent should answer the most Extensive use.

T. S. It's true, the most extensive use that is to be had in the present state of things, sets the Rack-rent, but the use you plead for is not possible to be had as things now are constituted. Because the Government allows no other use of any real Estate in the Parish but what is charged with the publick Burdens. No Man is allowed to dispose all the products of his Farm, as he wills and is able, or to order it, as he finds most for his own advantage. And where-ever the Law intercepts us, (from the bare Earth to the enjoyment of the Fruits) in any advantage which we could by the natural condition of the things have made to our selves, it lessens the intrinsic value of the Estate in the use of Life, which we are to Tax by. I shall shew you this in a few instances of many. You and I have a common Cart-way lye, through two or three large Fields, which the Law will not allow us to stop up, though it be our own ground; as much as any in the Field; and we sustain by the spoil and the loss of ground, forty shillings yearly damage of what we could make of it, according to the natural condition of the ground; yet we are not to be raised forty shillings, above what our Estates are worth in the present use, because forty shillings more lyes in the natural
extensive.

extensive use of the ground. For the Law that constitutes the Estate, has abridged us the benefit of that use.

As much work would be done by Slaves for five pounds charge, as can be done by Taskers and hired Servants for ten, and consequently the Farmer could afford, and the Landlord would require more Rent by a sixth part. Now the Law not allowing the use of Slaves, we cannot extend the Rent a sixth part on pretence the intrinsic value of the Farm in the most extensive use, which it is naturally capable of would answer so much.

They say one Crop of Tobacco will turn to more profit, than five or six of any allowed Grain. Now because the Natural condition of the ground, will yield so great an increase, in your notion of the Rack-rent, a Farm would be worth five or six times the present Rack-rent. Why do you not extend the present Rent of 60 *l.* for this Farm, to 300 *l.* but that the Law precludes that use?

C. D. It is the prohibition of the Law that causes that prodigious gain by planting Tobacco, and not the natural condition of the Farm. For if all might plant it, Tobacco Crops would be no more profitable than Grain.

T. S. But letting the Law remain in force for all the Nation, beside the Law-maker need not from the natural condition of the thing have restrained one Parish from planting Tobacco; nor continue the restraint, though all else be prohibited. Therefore the Law lessens the Rents of all the Parish on that account.

C. D. There is no reason to deal so unequally: And leave such a liberty to this Parish which is denied to all others.

T. S. If the Law had allowed such a privilege, the Parishioners would certainly have taken the advantage against all Reasons. So that it is not the unreasonableness, nor inequality, nor any thing else but the meer legal Imposition that abates the value of this Farm from 300 *l.* down to 60. I could give you many other instances, but I only mention Tithes. For were we to Tax the Owners of the Farm, according to the value of them in the natural condition of the thing, and not according to the value of the Estates in the Houses and Lands, we must charge for what the Farms would be worth, supposing them to be Tithe free. Whereas we know, though the ground yields ten parts in its natural condition, yet the Owners are to pay Taxes but for nine, because their Estates by Law allow them no more,

G. D. But there is another reason for that; because another man by Law is to pay for the Tithes.

T. S. It's true, the Rectors paying for the Tithes is a sign, that he is the Owner of the Tithes, and the Landlord of the Farm is not, and therefore it is also a sign, that the Landlord is not to be Taxed for them, because they are not of his Estate. But though it be a sign, yet it is not the reason. For if the Rector did not pay for the Tithes, yet it is certain, the Landlord must not pay for them. The Tithes are given to God, for the possession and use of his Priests. Had the Law given them to God to be consumed yearly in an Holocaust, then no other could have paid for them, and yet it is certain, the Landlord should not have paid for his House and Land as if they had been Tithe free, Which proves, no man is to be Taxed for any real Estate for more than the Law leaves to his disposal. Now in all these and many other cases, the Law abates the value of an Estate and so it does in the legal Parish Impositions.

C. D. But these are restraints, and not burdens upon the Estates, as the legal Impositions are.

T. S. It is perfectly all one in the reason of Taxing, when we are to proceed by the intrinsic value, or the Rack-rent. For an Estate, were it not limited by the Laws of Nature in the condition of the thing, and by the Laws of the Land in the Kingdom, would be of infinite value to the Owner, even what he himself would. Now for natural restraints, we are agreed. And for legal, it's plain the restraints are burdens, and the burdens are restraints in the natural use; and consequently both lessen the Rack-rent perfectly alike. Take one instance for an example. What is abated in the Rent by the Cart-way, is not to be raised in Taxing. If the Law allowed the Farmer to stop up the way, and set a croon on it, but yet obliged him, to leave as much for the poor as the ground of the High-way was worthy, or permitting him to take it in, and make Money of it, did yet impose upon him the payment of the value of it in Money to the poor. These all diminish the intrinsic value of the Farm alike, and therefore in the reason of taxing, it is all alike, the Cart-way, and paying its value in Money to the poor to redeem the use of it. For as I said before, where ever the legal Sanction anticipates us (from the naked ground to the desired Fruition) it lessens

lessens the intrinsic value of the House and Land. So that unless you will grant, that the utmost legal use, which the Subject has of his Estate, is the standard of the Rack-rent; You must Tax for the King, not only for 140*l.* above the Rents of all the Parish, but for some thousands more. For in the same sense, this House is worth sixty pounds, and three pound more for legal Impositions. it is worth 300*l.* in the present state of things; and proportionably every Farm in the Parish.

C. D. But yet methinks, the Landlord and Tenant both understood, that the Farm was in its intrinsic value equal to the Rent and Parish Duties, though I cannot deny the reason which you offer.

T. S. This is the humour of a prejudicate Opinion, which you must cast off, and suffer a fancy, that had possessed you, no longer to war against the Reason of the thing, which you perceive. But I was thinking; if the Legislator for some Eminent merit, should institute a person in a turn-pike upon a publick Road, obliging him by Law, to bestow twenty pounds *per Annum* on the account of that Estate, in mending some Neighbouring Road. Supposing he received yearly in pence and two pences to the value of 220*l.* and the charge of attending the collection of them, was 50*l.* a year: Now I think nothing can be more clear, than that the natural condition of the thing, taking off 50*l.* for attending of the turn-pike, (answerable to the Farmers charge in raising the crop) and the Law constituting the Estate taking off twenty pounds more (correspondent with Parish burdens) the use of this turn-pike is but equal to the remaining 150*l.* which therefore is the Rent, it should be Taxed by: For as for the twenty pounds for mending the publick Road, the Owner of the turn-pike is so far but the Legislators receiver; which he lays out, or pays to his Order.

C. D. This is a very plain case I confess, if the Owner of the turn-pike had no profit by it, but since he hath a private Estate in it, and yearly pays twenty pounds to the Order of the Legislator, this twenty pounds appears to have the nature of a Quit-rent. Now you know we are to Tax Copyhold Estates, not for what the Copyholders Interest is worth by it self, but for so much more as the Quit-rent amounts to besides. And of this, there is no doubt, though some doubt whether the Copyholder

be.

be to pay for the whole, or the Lord of the Mannor to bear his part for the yearly Quit-rent. But let us agree that the Quit-rent of these legal Impositions is to be Taxed for, and we will afterwards consider who is to bear it.

T. S. There will be no need, to inquire who is to pay for legal Impositions : For it's certain, they are not to be paid for by any one. But I would gladly understand, why you account them the Legislators Estate and Quit-rents ; for by that, I shall be directed to give you the more apposite answer to your doubt.

C. D. I find these legal Impositions, which we speak of, are all settled by stated perpetual Laws ; and not like such Taxing Laws as this Act is, which being satisfied by one single act of Obedience, immediately expire. So that mens Estates revert instantly to their full value, being charged with and discharged from the Imposition in a moment. I observe further, that if the stated Impositions be an Estate, they are not a personal, but a real Estate ; as surely as the Titles of a Parsonage or yearly Quit-rents of any Mannor are so.

What goes out of the Parish Lands and Tenements to satisfy legal Impositions, is actually disposed by the will of the Legislator ; and that of Right, because according to Law. And who of Right has the actual disposal of things, is the Owner ; and if the Owner does so dispose of them for the present moment, that he leaves them not to the disposal of any others will, in the next ; but still retains them in his own disposal, he is the stated Owner, and has an Estate in them. And this we know the Legislator does, for all that goes out of the Lands of the Parish to satisfy the stated legal Impositions. For as his will disposes out of the products of the Lands and Tenements 140 *l.* this year, he has of right as much statedly at the disposal of his will the next year, &c. and therefore he hath a real Estate in the Lands and Tenements of the Parish worth 140 *l.* a year ; and because that this is paid yearly by the Parishioners (that have a Title to those Lands) for holding those Lands, therefore these payments are in the nature of Quit-rents ; for though they be not paid into the Law-givers hand, but only to his order, that makes no more difference, than if a Lord of a Mannor should order a Copyholder to pay his Quit-rent constantly to a Kinsman, whose receipt he would acknowledge a discharge. For the Estate must be Taxed for the value

value of the Tenants Interest and Lords Quit-rent, as much as if the Quit-rent had been paid into the Lords own hand.

T. S. I cannot deny, but you have proved these are the Legislators Estate and Quit-rents, but then since the Act directs that we Tax all Persons that have any real Estate in the Parish, if we were to Tax this Estate (as we are not) we must Tax the Legislator for it, without abating any thing for Church poor laid upon it by a former Law. But I shall not press this, because you say, some doubt (I know not why) whether Landlords are to pay the Tax of their Quit-rents, but rather note something peculiar to this Estate and those Quit-rents. For it is manifest by the account you have given of the Legislators Title, that if the Laws that order these payments be disannulled, the Legislators Estate in them is extinguished, and (unless a new Law prevents) they revert, without any other Acquist or Title to the several Owners of the Lands and Tenements, and become part of the Parishioners Estates, and in their hands indeed may be Taxed. But so long as the Laws are in force, we can Tax nothing for them, though they were forty times what they are, if we Tax by the Rack-rent. And the Quit-rents (if such the legal burdens be) have this peculiar in them, wherein they differ from all other Quit-rents whatsoever, that they are the Legislators Quit-rents only in his Legislative capacity; and therefore no order but an order of Law can dispose of these to any use whatsoever. Now there is an order of Law which disposes of all that goes to these uses already, even those very Laws that charge the Estates with the care of the Poor, Church, Highways and Offices, and therefore no subsequent Law can order any thing of this, to any other use publick or private, without relaxing the former Laws: For no more is the Estate of the Legislator worth (according to your notion), than what goes in the nature of the thing, to bear the Parish legal and stated burdens. And since the Law hath ordered all that to its proper uses, it will be a contradiction to order it to any other use (as paying Taxes) unless the Act for Taxing, rescinds the former Laws, and then so far, they are no legal burdens any longer. But that the present Act reverses none of those legal orders, appears past contradiction. For this Act Taxing all real Estates somewhat more than the seventh part to the King, if it did either repeal or relax those stated

ted Laws, then is there no Law in *England*, against suffering one poor man in seven of the Parish to perish for lack of relief, or one Furlong in seven of the Roads to be unpassable for want of mending, one part in seven of the Church to go to ruin, and one part in seven of the Officers business to be neglected. Which because we are sure is not true, the former Laws do stand in full force, and consequently the Lawgiver ordering the whole 140 *l.* to be employed in those uses, cannot be understood to order any part to be applied to any other purposes. It is therefore a plain contradiction to Tax legal Impositions by including them within the Rack-rents of mens real Estates; whether they be the Legislators Estate or Quit-rents or not.

C. D. Though we must not take any thing for the Tax, out of the Poors, the Church, the Constables rates, &c. May we not take from the Owners of the several Estates, so much as will answer to the Tax for the legal Impositions.

T. S. Then shall we transgress against the present Act; For if first we take Three shillings out of every Pound of Rent for this Farm, and then (seeing all you say must be taken out of the Landlord's Rent) come over again, and take Nine shillings more out of it for legal Impositions; Then we take really Three shillings penny three farthings out of every Pound of Rent, which is beyond the order of the Law.

C. D. But when you say it is a Contradiction to tax legal Impositions upon real Estates, you talk, as if it were not in the Power of the Legislator to tax Men, for all that their Estates are worth for their own use and the publick Service too. Which surely is a mistake.

T. S. I assure you I neither say, or intend any such thing; for I know the Law-maker can injoin the Subjects to pay more for the having of any thing, than the thing it self is worth, and that justly too, as if he should make men pay yearly Five shillings for every Chimney. But I only say, that he cannot do this, and yet tax men by the intrinsic value of their Estates, or by the present yearly worth of their Houses and Lands, or by the true Rack-rent, or by an equal distribution of the Publick Tax, in proportion to the Ability which men have by means of their Real Estates, or in proportion to the benefit, which men have by the legal Protection of those real Estates. All which we are sure this Act does design, and therefore it reaches not the legal Impositions,

positions, because the Laws must needs be in force that order them otherwise so long as they remain legal Impositions.

C. D. But by this Argument, neither Quit-Rents nor any Rents could be charged with Taxes. For the Law orders the Profits of every real Estate to be at the disposal of the Owner's Will, and we are sure, that this Law is not revoked or relaxed, because mens Properties and legal Titles remain in full force. And therefore (as you say) no subsequent order of Law can be understood to require any part thereof otherwise than as the Owner Wills.

T. S. This is very true, if you did but understand it right. For the Law establishing mens Properties, orders such Lands and Chattels to be at the disposal of the Subjects wills; that is to say, at the disposal of that Will which never wills to dispose of any thing in its Power otherwise than as the Law-giver shall order or permit. So that the Law establishing the Subjects Estates and Properties, need not be rescinded to give room for a following Law, that taxes the Estate; Because the Subjects Will in the fundamental Constitution, is understood never to be against the Legislative Will. And when the Law deals with a Subject, as one that Wills contrary to the Orders of Law, it treats him as a Traitor or Rebel, and then taxes not a part, but confiscates the whole Estate, if he persists in his opposition; for the constitution suffers no Lands in *England* to be out of the Jurisdiction of the Legislative Power.

So that all Rents of Estates, and Quit rents of Mannors in the hand of any Subject, lye open to be seized by order of Law for Publick Service. But these legal Impositions, being already ordered to their particular use, cannot be understood to be applied to any other use, even by the Law-givers order it self; the Quit-rents of the Royal Mannors may (if the King please) be taxed, but these (if you judge them his Quit-rents) cannot. The King when there is cause, can make one of his Bags debtor to another, and make his left Pocker (as it were) pay Taxes to his right; but this he can only do upon the Throne in the Parliament House, not upon the Bench in *Westminster-Hall*, or in the Court of Chancery; But to order Money to be paid out of his left Pocker into his right, and yet at the same time to order no Money to be taken out of his left Pocker, is more than he can do, even upon the Throne. And this is our Case; for the Law has ordered

dered all these Quit-rents (or if you will) what is needful to bear these legal Burdens to their proper use already, and therefore has nothing further to order about them, unless the Law-giver changes his Will.

C. D. But since there lyes so much in the Estates as amounts to 140 *l.* above the Lease Rents, I am afraid we should too much wrong the King, if we tax not one penny for it.

T. S. There is no danger of that, for since he uses it all as he himself Wills already, can you wrong a person that you leave to dispose of what's his own, as he himself pleases?

C. D. But do not you think there lyes so much in the Houses and Lands as answers the Lease-rents and legal Impositions? it cannot be otherwise sure.

T. S. Yes in your way of Reckoning I believe there lyes a great deal more, but after all is discounted, that brings the Products to a true Rent; it's very plain there lyes no more, than what it is left for; unless the Landlord mistook, but that you acknowledge, we are not to meddle withal.

C. D. What then can be the meaning of those Expressions, that say, no abatement is to be made on the account of any Burden imposed by any former Law upon mens real Estates?

T. S. I say to that, as I said before to the Repairs; whatever they mean, it is impossible they should mean as you argue, for you see it is a plain Contradiction to the reason of the thing. But it is easie to understand, if you consider we are to tax by the Rack-rent; and this is equal to the intire use of the Subjects Estate in his House and Land, and out of this Rack-rent nothing is to be abated, either on account of Repairs, or legal Impositions. Now you would have us to add to this real Rack-rent, Three pounds for legal Impositions, which the Law requires not to be added to it; but only not to be deducted from it. And this you would have had added, because the Products of the Land (besides what answers the Farmer's charge) are worth Sixty pounds, and Three pounds more to bear the Publick Burdens. Now the Act speaks not of the value of the Products, for the Products of this Sixty pound Farm, must be worth about 180 *l.* or else the Farmer cannot pay Rent; but when all the Charges are deducted out of these Products (not out of the value of the House and Land) I say all the Charges that a man must be at, before he can have any thing at his own disposal, this 180 *l.* will be reduced to 60, and that

that is the intrinſick value of this Farm: and becauſe all the Farms in this Pariſh are lett on the ſame terms, we ought to charge them all according to the Rents of their ſeveral Leases. And this muſt needs be right and juſt, for by this means men will pay for all that is their own, and at their own diſpoſal; and not for what is anothers, whether it be a Publick or Private Perſons.

W. E. I hope now *C. D.* is convinced; for I think you have given as plain a proof as can be deſired, that the Act requires no ſuch thing as he imagined.

C. D. I am ſatisfied, that the Farms that are lett, ought to be taxed according to the Rents in their ſeveral Leases, and therefore if you pleaſe lett the Clerk charge them accordingly in the Duplicates. *But* I ſuppoſe, we ought to charge the Yeomen for their Eſtates, which they hold in their own hands, above the Eſtimate in the Liſt. *For Yeomen Coffer.*

T. S. Do not you think, that we matched them equally with Farms of the like quantity and goodneſs?

C. D. Yes. I am perſuaded they are rightly match'd, and am ſure enough, we have not made any ſenſible miſtake; but the reaſon of my ſcruple is, becauſe though we have not Authority to alter a Rent already fixed by conſent of Landlord and Tenant, yet when we our ſelves are to ſet the Rent, as we muſt in the Yeomens Caſe, we ought to extend it to the utmoſt that it may be lett for, now ſeeing it may be lett for ſo much as our Eſtimate and the legal Impoſitions too do amount unto, if the Landlord will bear the Pariſh Charges; we ought to abate nothing of this extended Rent for legal Impoſitions.

T. S. But an Eſtate lett or unlett is of the ſame value in it ſelf, what reaſon then have we to rate the Yeomen, higher than we do the Gentlemens Eſtates lett, which you confeſs to be of the ſame value? You intimate indeed the Yeoman (if he pleaſes) may lett his Eſtate upon another ſet of Articles than the Farms are lett upon. But when you acknowledge the real value of the Eſtate is the ſame, and in the Contract underſtood to be ſo, how can we charge it above the true value, becauſe of ſome difference in the terms of the Leaſe, which belong to other things than we are to tax for, and affect not the value of the Eſtate? for though the Yeomen ſhould lett their Eſtates, ſo as to ſatiſſie the legal Burdens themſelves, and on that account receive about one in twenty more, yet for their Eſtates you acknowledge they can

be lett for no more, than you see we have Estimated them in the List, and therefore we ought not to tax them for more. For these different Articles make a difference in the Paper, but not in the value or valuation of the Estate.

C. D. Would you not have us to go then by the Covenanted Rent?

T. S. Yes, by all means; but you see this is not the covenanted Rent, nor intended in the Contract to be so; but the Rent of the Estate, and of something else: and that which answers this Overplus of one in twenty, is what the Law does not tax, as you saw proved past all Contradiction in the Farmer's Case. Should we follow your course, we should Cess contrary to the equality which the Act does apparently design; for since it is a contradiction to dispose of the legal Impositions by a subsequent Law, which are already fixed to their use by a precedent Law in full force, we certainly transgress our bounds when we go to divert any part of that, which the Law hath foreclosed. The ground of this opinion of yours is a great Error; for it must needs be a great mistake to account all yearly Payments, covenanted for betwixt Landlord and Tenant in the same Contract, wherein the Estate is lett, to be the Rent of the Estate agreed upon betwixt them; when there is so great a variety, whereby either they receive in yearly Payments, more or less than they valued their Estates when they lett them. By what I have known, I can give you several instances of both forts. One lets his Estate for Forty pounds *per Annum*, and receives in hand an Hundred pounds to drive the Bargain. Another lets for Forty pounds, and his Board with his Tenant. Another for Forty pounds and Ten quarter of Oats for his Stable. Another for Forty pounds and Six quarter of Wheat for his Household. Another for Forty pounds and the Carriage of Thirty Loads of Firing out of his Woods. Now Forty pounds is the yearly Payment, but intended to be below the intrinsic value of the Estates in every one of these Bargains: and therefore the Assessors must extend these to the full value. On the other hand, One grants his Farm and ten Stacks of Wood besides for 40*l.* a year; another grants his Farm and four Chaldron of Coals. Another his Farm and three Load of Hay out of a Meadow the Landlord holds in his own hand. In all these Contracts and the like, Forty pounds is the yearly covenanted Payment, but intended in the Contracts to be above the intrinsic value.

value of the Farms, as plainly as in the former instances, it was understood to be below it. And because this Firewood, Coals and Hay, be not things, which the Act taxes, we cannot tax any thing, for what is paid on the account of these things, if the Act requires us to tax by the Rack-rent, or full intrinsic value: and consequently we cannot tax any of these Farms for Forty pounds; for that is above their true Rack-rents, or intrinsic value, though it be the Tenants yearly Payments to their Landlord by Contract. And so it is when the Landlord lets his Land and a decaying House, which really is his Estate, and Covenants, it shall not decay for lack of Repairs, what the Tenant yearly allows the Landlord on the account of this Article, is paid for what is not the Estate, and if he Covenants also to defray the stated legal Impositions, he lets his Tenant his own Estate, and what is not his Estate, what he has more therefore allowed by his Tenant for Repairs, and stated publick Burdens, is above the value of the Estate, as well when these things are contracted for in the same Bargain, which grants the Tenancy of the Estate, as when they were agreed for, in a distinct Bargain by themselves. Now because Repairs naturally and necessarily abate the real worth of the Estate, and legal Impositions lye not open to be taxed, because a preceding Law has precluded them, we can tax nothing for these, though they should be included in the Tenants yearly Payment to his Landlord; for these are above the intrinsic value, which the Act does not empower us to transcend. So that though by the means you mention, it is possible for the Yeomen to have a greater yearly Payment, than is the Estimate in our List (and we are to tax for the utmost possible Rent) yet because they cannot have a higher Rent (for that answers to the full value of the Estate, and nothing else) we could not tax by those Payments, being to go by no Contracts, which fix not the Rack-rent, our only Rule.

C. D. Here you perplex the business of the Assessors; for how can they know when yearly Payments, are the real Rack-rents, and when not?

T. S. If you call it perplexing, it is not I; but the Act that causes it; they may as easily know, when they are below the Rack-rents, as when they are above them; But this is easily expedited; for most Farms are so let, that the Tenant Repairs, pays Church and Poor, &c. if the contrary appears not, it is taken for granted, it is so in every one's case; for though it may be otherwise,

wife, yet the Assessors can take no notice of a Plea that comes not before them : But if the thing be notorious, or pleaded, they ought to do the Complainer that Justice, as to meet him by the same measure they give to the rest of the Parish ; and not take advantage by his innocent use of a Liberty, which the Law allows him (and that without Fraud) to screw him up beyond the intrinsic value of his Estate, by which the Act requires men should be taxed ; for this is Extortion and Exaction, when ever it is used.

C. D. But it is usual to go by the covenanted Rent ; and most are of that Mind.

T. S. I am just of their mind ; for there are few (perhaps none that consider it) who take that to be the Rent, or any part of the Rent of an Estate, which was never intended to be paid for the use of the Estate granted by the Landlord, but for something else, which was bargained for at the same time, when the Estate was lett. Yet I dare not affirm but there may be some such persons, but there are certainly others, that judge otherwise. For it must be confessed, that Assessments are made very differently in several places. For though the Law gives but one rule to all Parishes, yet if you go into twenty Parishes, you shall find they use four or five several ways of applying that Rule ; so that what the Law charges in an equal proportion, is made unequal by the various application of the Assessors. And had not we been put upon a more minute examination by a difficulty in the Rectors case, I believe neither you, nor I should have conceived this matter of a Rack-rent so exactly ; but because we have differing precedents in different places, we know not which to follow, but by considering, what is the true Rack-rent of a real Estate ; and by that we may easily see in the disagreeing Assessments of other Parishes, which is in the right, and which we ought to imitate. And surely after so much discourse you and I must needs understand, what that is, competently well.

C. D. I was willing to urge, whatever I could, to give myself the best assurance I could : And I must confess those Fears that I laboured under, you have so dispelled, that I can now concur with you without any misgivings in my own Mind.

G. H. For my part, I think *T. S.* hath even demonstrated, that what is expended upon necessary Repairs, and to answer stated legal Demands, cannot be taxed to the King, neither in the case of the Farms, nor Yeomans Estates. But on the other side, I doubt

doubt we shall not deal equally betwixt the Yeomen, and Landlords of the Farms, if we consider not the Yeomen for their paying the legal Impositions: For you tax at Fifty pounds a Yeoman's Estate of like quantity and good condition, with a Farm of Fifty pounds: whereas you should observe that the Gentleman that lets the Farm, has his Fifty pound of Rent clear without paying Parish Dues; But the Yeoman out of his Fifty pounds a year, pays to Church and Poor, Serves Offices, &c. so that his Estate yields him not so much as the others by one in twenty.

W. E. Pray Neighbour, do not mistake. I will tell you what I have heard, that will convince you, that the Yeoman pays not to Church and Poor out of any part of the Fifty pounds which we tax him for, any more than the Gentleman out of his Rent. For the Products of both their Estates, are worth so much as will satisfy for the charge of Dressing, Repairs, Parish-payments, and Fifty pounds a year apiece: and therefore no abatements can be made the Yeoman for the legal Impositions. You know the last year Twelve-pence in the Pound was raised upon all real Estates; we in this County rated to the full of the Rack-rent, as we are now going to do. But a Gentleman that lives far off, assured me that it was not so done in their Country. For by some such mistake as yours is, when the Assessors had the Lists of the Parish Rents before them, they first deducted out of the Landlord's Rents so much for Parish Payments, and so much for Repairs, and taxed the remainder at Twelve pence in the pound, and by this means they paid in truth, not above Eight pence or Nine pence in the pound; and in many Counties more remote, they paid much less, as he told me. Now you see the Products of a Farm, are to answer the Farmer's Charge, Repairs, stated legal Burdens, and the Landlord's Rent. So that they deducted out of the Products, legal Impositions and Repairs twice; Once from the Products by themselves (as they ought) and then from the Landlord's Rents too, which is contrary to all sense and reason: and therefore this was an egregious abuse of the King, and great Oppression of the honest part of the Nation. This being observed by the worthy Patriots of their Country, no doubt gave occasion to pen this present Act so cautiously, that they might obviate all such Mistakes or Elusions, and set the expressions as rank as possible against them. But yet the highest expressions of the Act, carry not the rate above the Rack-rent, or an equivalent to the intire use of the Subjects Estate.

Estate. Nor is it possible they should, so long as they design an equality; for there is no other measure of equality besides.

T. S. Thank you, Neighbour, for your Story, for this shews the Act looks upon the intrinsic value of every Estate, to be equal to it's use, and that the utmost the Landlord can make to himself of his Estate, is the real Rack-rent; and consequently those only abate in the sense of the Act, that take the charge of the Repairs and publick Payments out of that Rack-rent; and those do not abate, that only discount for them out of the Products or Incomes: This is good sense, and consonant to common understanding; and the Penners of the Act could never intend to speak contrary. I hope now you are all well pleased.

*The Rector
Cess'd.*

G. H. Ay, Ay; Let the Clark charge all the Yeomen three Shillings for every Pound, according to the Estimate in the List. Now Neighbour *W. E.* it's a fit time, to propose the Rector's Case; for though you have imparted it to us severally some days ago, yet we being now to Judge of the Right, it will be expedient to have before us the Matter of Fact stated afresh.

W. E. I told you, the Rector formerly lett his Parsonage to Yeoman *N. N.* for 245 *l.* a year. And paid himself to the Poors rate, and beside to a Curate to officiate in his absence 35 *l.* allowing also to him the Profits of Marriages, Burials, &c. that would make up the Curates place 40 *l.* a year, and repaired the Chancel beside. The Yeoman after he had held the Parsonage six Years, threw it up, and the Curate going away about the same time, the Rector treated with another Curate, who being a responsible man, and of a genius not averse to business, consented for their convenience, to make one Bargain for both, and the Curate was to have all, and discharge all that was by Law charged upon the Parsonage, and keep both House and Chancel in Repair; and render to the Rector just 200 *l.* for his yearly Rent. Now notwithstanding the Curate had been in above a year before, yet they that assessed Twelve pence a pound last year, were of opinion, that they ought to tax the Parsonage for 245 *l.* according to the Rent which the Yeoman had paid: accounting the present Rent agreed upon betwixt the Rector and the Curate, not to be the Rack-rent, but only as if a Tradesman in the Country, should lett a Farm to a Carrier for Ten pounds (which used to be lett for Twenty) obliging the Carrier to bring him all his Wares from London every year

year into the Bargain. Now as they ought to rate the Tradesman's Estate so lett for Twenty pounds, because the Carrier's Service was understood to be worth Ten pounds in the Bargain ; So they would rate the Parsonage for 245 *l.* because the Curates Service was understood to be worth 45 *l.* in the Bargain. The Rector paid accordingly, being acquainted with it too late ; but this year in a Letter to me complained, desiring he might not be rated in the present Cess, above his Rent for which he has lett his Parsonage. And truly I think, we shall not be civil, should we not comply with his desire.

G. H. But in my opinion he had no reason to complain ; for though the Rector has by a compendious Method, drawn two Bargains into one ; yet the Terms of mens Leases may be several, whilst the value and actual estimation of the Estate remain just the same. And so it appears to be in this case, for the Rector's and Curate's Contract proceeds upon a Supposition, that the Parsonage is of the very same value now, which it had when the Yeoman paid 245 *l.* for it. Nor would I have you imagine that we are unwilling to be civil to the Minister ; but remember, that we being upon our Oaths, can shew him in this no favour, but must do the King Justice.

T. S. We being appointed Judges for the execution of the present Law, are bound to make a true Division betwixt the King and his Subjects, and must neither defraud the King to ease the Subject, nor yet oppress the Subject, for fear we should not do the King Justice enough. The Rector's Case is not so difficult, but if we will without prejudice examine it, we may certainly see, where the right lyes on both sides. For the Act assigning the Rack-rent for our Rule ; we have hitherto proceeded very happily by it, and measured all the real Estates in the Parish by it to our very good contentment : And the Law assigns no other, for the rating of the Parsonage, and therefore we ought to keep to the same in taxing of the Rector too : and because the Act no where directs to make two sorts of Rack-rents, but every where teaches, to use that for the Rack-rent, which is equal to the intrinsic value of every man's Estate ; we ought not to take one thing for the Rack-rent in some mens Case, and another in others ; for we shall then use two different measures, though they have both but one Name. Had we been to tax the Plowed Farms by the number of Bushels of Grain, which they produce, I would not have measured

fured the Corn of all the Parish by the long Bushel, and the Parson's by the short one; though both measures are called Bushels. And I believe you are all perfectly of my Mind in this. Therefore I have but one easie question to ask you, which I suppose will expedite the whole Business. Seeing we have all along the rate understood by the Rack-rent one single thing, and by that, as by a straight Line, divided betwixt the King and all the Parish, I would ask you, whether or no we shall now at last bend or crook that same straight Line, to hook in to the King, or the Rector, the Tax of Forty five pounds.

G. H. Away with all crooked dealings! God forbid! let us go on straight by all means.

T. S. I must commend your integrity, and your religious regard to your Oath, finding you in this, to speak like the same men, I took you to be, before I observe to you, that it appears by the Matter of Fact stated by *W. E.* that 45 *l.* is now paid to the Rector by the Curate, less than had been paid by the Yeoman before. That about Ten or Twelve pounds of this, is to satisfy for the repairs of the Chancel, and paying of the Poors rates, and the rest with Marriages, Burials, &c. goes to satisfy for the serving of the Cure. Now the Rector is charged to the Poors rate by the same Law, that charges us all: and is to repair the Chancel by a Law, like that by which the Parish is to repair the Church: and is charged with the serving of the Cure by many Acts of Parliament; so that we find the legal Impositions on the Parsonage are 45 *l.* a year: All which the Rector in the former Contract discharged himself, and in the present he leaves his Tenant to discharge them all, as the other Landlords in the Parish do; but in both Contracts the Rector's own Estate is understood to be worth but 200 *l.* So that this case thus stated, will admit of a very clear decision; for since you desire to go on still in the same straight Line, you must first look backward, and observe how you have proceeded hitherto, and so go directly forward, and then you will clearly see, that you cannot rate the Rector for more than 200 *l.* I find the total Sum of all the Rents in the whole Parish amounts to 2700 *l.* and the legal Impositions you find are in value 140 *l.* therefore there lyes in all 2840 *l.* in the Parish Lands and Tenements; but we have not taxed for 2840 *l.* but only for 2700 *l.* because all the Rack-rents of all the Subjects Estates are no more. And we therefore charged nothing for the 140 *l.* because though
that

that is also in the worth of the Lands and Tenements. Yet being stately disposed by the Legislator to other uses, it could not be taxed. Had we rated for that 140 which is in the Lands and Tenements above the total Sum of the Rack-rents; we had clearly hooked in 140 *l.* times three Shillings to the King, by an oppression of the Parish. But on the other hand, if because the Parishioners pay this 140 *l.* out of their Pockets on the account of holding the Lands and Tenements, we should have deducted 140 *l.* out of the total Sum of the Rack-rents, and taxed but for 2560 *l.* (*i. e.* 2700 *l.*—140 *l.*) we should have hooked in as much for the Parish to the wrong of the King. Thus far we are sure we have proceeded right in the general; and accordingly we have measured every Gentleman, Yeoman and Cottager in particular. Now compare the Cases. The Act says, no legal Impositions shall be deducted from the utmost Rack-rent; Suppose the Gentleman lets his Estate for 100 *l.* The House and Land by the intent of his Bargain being lett so low as will enable the Tenant to bear all legal Impositions, be they more or less: and yet we should certainly oppress the Gentleman, should we charge his Estate for more than 100 *l.* because that is the real intrinsic value of the Farm. Accordingly the Rector lets his Parsonage for 200 *l.* the House Glebe and Tithes by the intent of his Bargain, being worth so much more, as will enable his Tenant to bear all legal Impositions, be they more or less. Therefore we should certainly oppress the Rector, should we charge his Estate, Living or Parsonage for more than 200 *l.* for as much as that also is the real intrinsic value of his Estate. If you compare every real Estate in the Parish with the Rectory, you will find it will answer in the same proportion; for we neither did, nor could value one of them above the Rack-rent or value of the Subjects Estate; that is to say, beyond what they are worth above the stated legal Impositions: Therefore so we ought to value and rate the Rectory. Again, compare the Rectory with the total, and the same proportion is kept still. We found the total of the legal Impositions upon all the Parish Estates to amount to about 140 *l.* and the total of the legal Impositions upon the Parsonage to about Forty five: we taxed for no part of the 140 *l.* because it was not at the disposal of any Subject, but of the Legislator, and by him is already actually disposed; nor can we therefore tax the Rector for any part of the 45 *l.* because we find that also is already disposed of, by the stated order of the

Legislator. Whether therefore we compare the Rectory with any Estate, or with the whole of all the real Estates in the Parish, we cannot rate it for above 200 *l*. If we keep to the same measure, and charge not every man's Estate in the Parish, so much higher than we have yet done, that in the total we shall tax for 140 *l*. more than the Rack-rents of all the real Estates in the Parish do amount to; which yet we ought not to do. The Case of the Tradesman receiving half the intrinsic value of his Estate in Money, and half in the Carriage of his Goods, is as quite different from the Rectors, as taxing a man for his own Estate differs from taxing a man for anothers; for neither the Tradesman, Money, nor Carriage are disposed by the order of the Legislator, but by the disposition of his private will; But the Rector's Five and forty pound is wholly mancipated to serve the order of the Legislator. So the use of the Tradesman's Title is really worth 20 *l*. which he received in Money or Money-worth to his own disposal; but the use of the Rector's Title to his Estate is not worth 245 *l*. for he can receive no more than 200 *l*. in Money or Money-worth to his own disposal. If therefore we deal with the Rector, by the same proportion wherewith we have dealt with all persons of real Estates in the whole Parish, and measure all by one and the same Rack-rent without stretching or shrinking, we can tax but for 200 *l*. for that answers the full intrinsic value of the Parsonage, beyond which if we go, we Cess not by the Directions of the Act, but by an Authority usurped to our selves; and then we cease to be Assessors, and become oppressors of our Neighbours.

G. H. I cannot deny what you say, but does not this prove too much? for by your Argument, if the Rector served the Cure himself, we could charge but for 200 *l*.

T. S. There is no doubt of that; for the intrinsic value of an Estate is the very same, whether it be in the Owners or in a Tenants hand: and therefore the Rack-rent that answers it, must needs be the same too; and consequently we could have taxed it for no more by the Act. You remember how we dealt with the Yeomen, that hold their own Estates. For having taxed the Farms by the Rents paid to their Landlords, we found we had no Power to rate the Yeomen higher, without manifest injustice; for the Rack-rent of an Estate lett, is what it yields besides the legal Impositions, and the Rack-rent of an Estate unlett, is but the very same. We extended no Yeoman's rent therefore above what he might

might have lett it for to a Tenant, who was to bear the legal Impositions. Accordingly, if the Rector held his Estate in his own hand, we could not extend his Rent, beyond what the Parsonage would have yielded him above the legal Impositions (that is, beyond what it is now lett for). Now he discharges those Impositions by an allowance in the lowness of his Rent to his Curate, and then he must have discharged them, by his own pains, that in the design of his present Contract, are just equivalent to the abatement he now allows his Curate. There is indeed this difference. In a Farm or Living lett, the Rack-rent is set to our hands, but in an Estate or Parsonage unlett, we our selves must find out the true value by the best Information we can have; but then we must make the estimation of an Estate and a Living by one and the same Rule. If therefore the Parsonage be worth no more, than what goes to satisfy the legal stated Demands, and 200*l.* we are not to tax for above 200*l.* whether it be lett, or held by the Rector himself.

G. H. And thus we should have Taxed it for no more than 200*l.* though the Yeomen had held it still, and paid the Rector 245*l.* a year.

T. S. This being not the case, we need not trouble our selves with the scruple. But if you would have your curiosity satisfied, I must tell you, the matter is certain, if you will Tax by the Authority of the Law, and not by the presumptions of private Opinions. For we must Tax only by the Rack-rent, let the Landlord and Tenant agree, as they find it for their convenience whether shall satisfy the legal demands; that diversity makes no difference in the Rack-rent. Had the Rector not ingaged to the Yeoman that he would pay for the serving of the cure, the Yeoman must, or else he could not have received the Fruits of the Parsonage, and had the Yeoman been left to that, he could not have afforded to give above 200*l.* Had the Rector therefore first contracted with the Yeoman to let him his Parsonage for 200*l.* and then bargained (for both their convenience) that since the Yeoman was by that first Contract under a legal necessity to provide a Curate, that he would for forty pounds more, provide the Yeoman a Curate to officiate according to the demand of the Law. It's plain the second Covenant does not affect the Rent of the Estate. If therefore the Rector and the Yeoman, compendiously draw these two Bargains into one, so that

that all the Money becomes due to the Rector by one Agreement, that was so by two, and paid to him for the very same considerations; this will not in the least vary the intrinsic value of the Rectors Living, and therefore the Rack-rent which the Law Taxes by, remains the same. If then you should Tax for more, you will execute your own imagination, and not the Law. For whilst the Rack-rent is the same in it self, and in the estimation of the Contractors, the Assessors must not vary from it. You may say in such a case, we must go by what the Parsonage is let for; I say so too: But I say that the Estate is lett for that in the Bargain, which the Contractors agreed to be the price of the Estate, according to the purport of their Bargain, as I proved fully before, and as it satisfied you very well in the Yeomans case, so it will I suppose in the Rectors.

G. H. But I am thinking, if you argue right, the Rectors rate to the Poor must be altered.

T. S. It is so long since I was Overseer, that I remember not how high the Parsonage was charged to the Parish Poor. But it is easie to know how it ought to be ruled according to the Law. The Parish is to contribute to the Poor by a double pound rate. One pound rate is a rate of Money, to be given to the Poor, whereby the Law ordains every one is to pay his share into the Overseers hands in Money, not in other things, as Fuel, Victuals or Clothes; of this pound rate we have no doubt; the other pound rate is an estimation by the year of every Mans real Estate in Money. Now if this second pound rate imports an estimation by the Rack-rents of the Estates, then seeing it is fully certain that the true Rack-rent or Intrinsic Value of the Parsonage (as you see) is no more than two hundred pounds, it can be charged for no more to the Poors Rate by the Law; (what may be done by mistake I say not.) In some Parishes in their Rates for the Poor, they value their plowed Lands at so much *per Acre* round, and their Meadow ground or Pasturage at so much more. And then setting the Money that the number of Acres in every Estate amount to at that sett price, for the value of every Estate, they make use of this Estimation, for the second pound rate intended by the Law for the Poor. Now this valuation plainly differs from a pound rate by the Rack-rent: And by this pound rate (if it deserves to be called so) the Parsonage must not pay to the Poor for more than the Glebe is worth.

G. H.

G. H. I remember a Neighbour Parish did raise the Money for their Poor the way you mention, until of late some finding themselves over-burdened, complained to the Sessions; where the Justices declared that the meaning of the Law was, that they should rate by the Rack-rent, and ordered the Parish to alter their former practice, though they had ever used it; and from that time, they have gone by the Rack-rent, as I believe all Parishes ought to do.

T. S. I am perfectly of your judgment in that, and therefore if the Poors rates burden the Parsonage for either more or less than 200 *l.* they ought to be altered, otherwise not. For so much is the Parsonage to be charged by any Law whatsoever, that Taxes by the Intrinsick Value, or the Rack-rents of real Estates, be it for the service of the King, of the Parish, or the County.

H. G. The Overseers may indeed alter it, but we are under an Oath. I must confess the Evidence you offer is so full, that I cannot contradict it. For it is past all denial, the Parsonage is worth but 200 *l.* of Rack-rent, by the proportion of all and every other real Estate in the Parish. And I am past all doubt the Act intended we shall charge all Estates by one and the same Rack-rent, and that we have rated all the Parish by the very Rack-rent, which the Act intended. But it is so strange, that the Parsonage should be worth no more, when in the general reputation of all it is worth so much more, that I can hardly tell how to believe it.

T. S. This looks odd in you, but really it is very common for most Men that have once been of an Opinion, have some Relicks of former phancies hanging upon their thoughts, that will not suffer them, to be certain that it was a mistake, even when they see it undeniably that it was so. Some such thing hath befallen you; for when you had the true state of the case, and all the premises before your Eyes, which prove the Parsonage is worth but 200 *l.* the unusualness of such a thought startled you, and made your mind recoil; so that instead of the conclusion which I expected, that the Parsonage could be rated for no more, you tell us, you could not believe contrary to common reputation. But common reputation in such matters arises from the appearance of things in the gross. Now when you have drawn over a parcel of Money piece by piece, you take it according to what you find it to be by telling, and matter not whether it seems
more

more or less in the heap. Having upon strict examination of the particulars, found that all the proofs are undeniable, the contrary Opinion you should quit as groundless.

G. H. But the former Assessors of Twelve pence in the pound set the Parsonage higher, who were concerned to inspect the value more narrowly.

T. S. They did so, but then they did it upon a reason manifestly incompetent. And though I doubt not, but they acted in sincerity, and according to their Judgment, yet that Judgment being founded upon a mistake, we that have discovered it, cannot be honest men if we follow them in the Error. A man may fall into a Pit, and perish innocently, but he that sees the Pit, and casts himself into it, dies *felo de se*. They thought, that the Curates service was to the Rector, as the Carriers service was to the Tradesman. Whereas we find the Curates service is paid, for to answer a stated legal order, even as other Parish Offices are served to satisfy the demands of the Law: And therefore as we add not what the serving of those Offices costs to the Rack-rent of any Farm, so neither ought we to add the serving of the Cure or (which is all one) the Money it costs to the Rector, 200 l. rent. For as one gives now four pounds to hire a Constable in his room, and this four pound abated his Rent so much in the Bargain with his Landlord, that he may have out of his Farm so much Money above his Rent, as shall defray this charge as often as it comes to his turn to bear the Constables Office. So the Curates service abates his Rent so much, that he may have out of the Parsonage so much Money above the Rent, as will satisfy for his pains.

G. H. Be it so, that it was an oversight in the former Assessors, no doubt but they proceeded by former Rates too; and it will be bold in us, to recede from them all, as if we better understood our Office than any of our Predecessors.

T. S. Had not we been called to scan this matter more minutely than others, it is likely we should have used their measures, but I see not why we may not recede from former practices, when we have convincing Reasons for what we do, and so we cannot follow them without contradicting the Law by which we act, or making the Laws contradict one another. But it happens that we do not this neither upon our own choice. For we are expressly required by the Act it self, not to Assess by the precedent

dent of any former Rates, but exactly by the Rack-rent. Now when we find by the true Rack-rent, the Parsonage can be Assessed no higher, we are not only freed from all guilt of immo-desty in differing from our Predecessors, but on the other hand, are under a necessity to avoid following their steps in all cases, where they deviated from the true Rack-rent; and are warranted by the authority of the Act for our so doing.

G. H. 'Tis true, the Act is above former precedents, but there are other Parishes I hear make no abatement for serving the Cure in Assessing this Act it self.

T. S. If you mean no abatement out of the Rack-rent, you see neither do we; but if you mean they charge the Rectors Estate not only to its full Intrinick Value or Rack-rent, but to its value, and the serving of the Cure added to it, in their duplicates: They therein transgress the Rule of the present Act, and are not fit Examples for us or any to follow.

G. H. But other Parishes account what goes to serving of the Cure is part of the Rectors Estate; and is included in the Intrinick Value of the Rectory.

T. S. But you see in all the Farmers and Yeomens cases, that is a manifest mistake. For if it be any persons Estate, it is the Legislators, who hath statelied the use of it, and he hath foreclosed what goes to serve the Cure already by a perpetual Order. So that unless we will violate his Order, which he wills us not to do (and therefore requires us not to do it in this Act) we cannot meddle with any thing of it for Taxes. And though some Parishes take no notice indeed of this; yet there are others that do, and rate as I have shewed you, we ought to do.

G. H. But do you hear of any Parishes that proceed by your measures?

T. S. Yes I assure you, I am informed (by such as have to do in making the Rates) of five or six, that do so within a little compass.

G. H. If the Customs be different, then we can only direct our selves by the merits of the cause.

T. S. Ay pray do so; for what you have yet objected is extraneous, and depends upon other Mens Opinions, who differ from one another in these matters, as much as they do from me. All this while, I count you have put me upon somewhat an invidious Office, for rectifying other Mens mistakes is like setting Friends

broken Bones. Charity may oblige one to do it, but putting ones Friend to pain makes a Mans own Heart ach, and subjects him to the ungrateful effects of the Patients undecent passions. If you have therefore any thing to offer from the nature of the thing, it will be much more welcome to me.

G. H. The Repairs of the Chancel and the Poores Rates, being much what the same upon the Parish and the Rector, I have nothing to object against an abatement for them: But the forty pounds that goes to serve the Cure is a legal imposition of another kind, and possibly that may alter the case.

T. S. I cannot imagin any reason for this suspicion; for the legal Impositions upon the Parish, which amount to 140 *l.* yearly, are of several kinds themselves. For thus you compute them. The Poor 75 *l.* the Church 20 *l.* the Constables Rates 4 *l.* the Highways 20 *l.* Watch and Ward 6 *l.* the Nine Parish Officers 15 *l.* now these all agree in no other reason but one, and that is, they being legal Impositions, they lessen the value of the Parishioners Estates by precluding some part of the use, and thereby the Rack-rent must become so much the lower. Now this reason agrees as fully to serving the Cure, as to any or all these Parish Burdens. But if any other reason could be assigned for some one or two of these that will not suffice, unless it be common to them all. For their exemption from Taxing, reaching in common to all, it must be upon a reason, that affects them all. And I am sure no reason is common to them all, but what is common to the serving of the Cure too. As therefore you include none of them in the Rack-rents, you must not include the Curacy neither.

G. H. I find what the Parish Burdens lessen of the Rack-rent one way, they return as much or more another. The Parish expends 20 *l.* yearly upon the Highways, but receives more advantage by the good carriage of our Commodities, and convenient egress and regress. Whereas the Curacy abates clearly 40 *l.* out of the Rectory, but returns nothing in lieu of it.

T. S. You argue to this effect; that all things considered the legal Impositions upon the Parish, lessen not the value of the real Estates. But it is certain they do lessen them. For the payments to the Church and Poor, and serving Parish Offices return nothing; but do as clearly lessen the value of the Lay Estates, as serving the Cure does that of the Rectory. And therefore

fore it is certain, this cannot be the reason, because you find legal Impositions cannot be Taxed for, when they do lessen the value of the Estate, no more than when they do not. And so it must needs be, for whether the Law abridges the Subject statedly more or less, any thing or nothing in the use of his Estate, what is left by the Law to the Subjects disposal, must needs be equal to the Intrinsick Value of his Estate. I told you of a turnpike upon a Road charged by Law with twenty pound *per Annum* to be laid out upon mending a Road. Whether this Money is ordered by Law to be laid out upon the same Road, where it may somewhat advance the Rent of the Toll, or upon a Neighbouring Road, where it will rather lessen it, it must be deducted out of the Incomes of the turnpike to give you the Rack-rent; and therefore in neither case can be Taxed for. So that as your reason reaches none of the other Parish Burdens on the real Estates of the Parish, you may see it renders not the true account of this particular Imposition, which you instance in about the Highways. For though I put you a fictitious case, yet I suppose you perceive clearly, that the reason holds in all real Estates, though it be not so easie to adjust the Accounts. Add if you please; It is supposed, that what you lay out upon the Road was perfectly at your own particular disposal but for the order of Law, but when you have laid it out upon the Roads, you have cast it into the wide World, where you must scramble for it, if ever you retrieve any part of it again. And I assure you, if all the people in *England* can hinder you, you shall never regain a penny-worth of it, but what must cost you a penny to get it. And when I consider, the Wayfaring Men, such as Traunters, Higglers, Stage-Coach-men, Carriers, who are sharp Gamesters, and like Fish in their own Element, have a great advantage above such as we, I think, if what Farmers and Yeomen can scrape up out of the Highways, will pay them for the time they must spend in picking it up, it is very well. However somebody will get considerably by the goodness of the Roads, more than any can loose, and that makes it a matter fit for a legal sanction. But because we have a chance for it, I shall lay no stress upon this Note, but only observe that whether we be winners or losers, we must fare all alike in our Taxes. that must follow the Rents, be they higher or lower, by fulfilling the legal Imposition.

G. H. I think you design merriment with your Traunters and Higlrs, but in good earnest, consider though particular Mens Estates be lessened, yet you see the publick Wealth of the Civil State is increased by these Impositions. Now it is reasonable the Legislator should discount out of the publick Wealth, for what is done to increase that Wealth. But why should he lessen it, that contributes nothing to it as the Curate by his Work does not?

T. S. That contributes nothing to it! God forbid Man. But if you will forgive me my pleasantness for once, I shall not impute to you the faults of this suggestion. For I know that you think not all, that this saying requires to make it argumentative. For you have a better sense of Religion. I must tell you therefore, this Assertion is not true, nor if it was, would it signifie any thing to your purpose. Yet nevertheless I phancy something of this kind, gives occasion commonly, to Cess Church-Livings and lay Estates by different measures, though the Law assigns one and the same for all. For one being called Civil and the other Ecclesiastical Estates and Impositions (though both be from the Sanction of the same Legislator) it causes many people to believe, this makes a difference in the reason of Taxing, when in truth there is none at all. But to clear this matter, and rescue you from the power of a vulgar error; I will first consider it in the ground of the suggestion, which is manifestly false in both parts of it. For some of the Parish Burdens upon Estates do not otherwise increase the Temporal Wealth of the Civil State, then the Curates work does. For what is paid to the Church, and forty shillings a year for serving the Church-Wardens Office, which lessens the value of the Lay Estates above twenty pound a year, are not to be Taxed for, and yet these charges have no other use, but what is subservient to the Curates work. And though this is not so much as the forty pounds expended for the Cure, yet there is as much right in a penny as a pound. And had the Church Rates amounted to fifty pounds a year (as in some Parishes they do) yet no Estate could be rated above that Rent, which it would yield after that publick Imposition was discharged. By which you see, such legal Impositions as return nothing of publick or private Wealth in compensation for what they diminish of the Subjects Estates, are not to be Taxed for to the King. And this is enough in reason; but more must be said,

to counterpoise the influence of a popular mistake. For far be it from us, to think the Curates work does not promote the Temporal publick Wealth of the Land. All the actions of Men, are either thoughts, or words, or deeds. For thoughts and words, if you look upon them; The Curates business takes up more of them in studying and officiating, than all the Offices, and any of the employments in the Parish besides. As for deeds, it is an obvious observation, that all the works of all the Men in the World, are nothing else, but removing the parts of matter from place to place (stopping or diverting such motion) the Farmer that contributes most to raise Rents, removes some part of the ground from its present place, carries the dung out of the yard, and the Corn out of the field, &c. Now the effect of all his work, is no more than thus; That some matter is in one place, that otherwise would have been in another. There is nothing else done by all his labour, and by other Mens business much less. And all this signifies so little to the Wealth of the publick; that if his work hath no further effect, than he produces, he had even as good sit still. For after he has done all this, the thing remains of the same quantity, and of the same sort of substance, that they had before he touched them. So that he who does any thing beyond this to turn Earth into Grass, Corn, Fruits, or other provisions of Humane Life, does contribute as really to the increase of the publick Wealth, as any Man by his labour whatsoever. This effect is to be procured by the benign influences of the Heavens, the shining of the Sun, and falling of moderate Rain; these we know Men can neither procure nor hinder, unless by the favour or displeasure of the God of Heaven. We do rightly believe, that God is exorable by Prayers and Repentance, and that Religion hath the promise of this Life, and of that which is to come; that God shall bless us, and our Land shall yield her increase. That upon our Religious seeking him, he will hear the Heavens, and the Heavens shall hear the Earth, and the Earth shall hear the Corn and the Wine, and they shall hear *Jezreel*. But that before he does thus for his people, he will be inquired of by the House of *Israel*, to do it for them. Since then this favour of God does increase the Wealth of the Land above all things, and is to be obtained by a Religious seeking of him; and the Curates work is designed for that purpose (besides greater things) no Man must conclude serving of the Cure advances

not the Temporal Wealth of the Land. And all Arguments that beg that principle, are fallacious and deceive our judgment.

G. H. This is most true: But the Parish payments in their design serve to promote the Temporal Wealth of the Kingdom, but the Ministers work is Spiritual for Mens Salvation, though Temporal Benefits may accrue by coincidence.

T. S. We discourse not what the design of the Curates business is by the constitution of the Kingdom of Heaven as such. But what it is in the Eye of the Legislator. And so you will find the Laws charge the Curate with this service, not only to avoid the displeasure of God, but likewise for the good of the Realm, and obtaining Gods blessings upon it. Now since the good of the Realm is designed by the Law conjunctly with the Heavenly Benefit, it is plain the Lawgiver both with the Conscience of a Christian, and care of a Civil Prince hath imposed this Burden upon the Parsonage. And no doubt it is likewise for the pleasing of God, and the good of the Realm conjunctly, that he supports Justice, preserves the Peace, relieves the Poor, and for this end conjunct appoints the Parish Officers, as his Agents in these, and appoints them the work of their Office. You see therefore all the Parish Impositions (as well as the Curacy) in the Eye of the Law are for the Temporal and Spiritual good of the King and People. And therefore on this account, the Curacy can no more be Taxed, than the other legal Impositions. But to anticipate all Objections arising from the different Ends of the legal Impositions, I must imminde you, that if nothing of all this could have been said, but only that the Legislator hath stately burdened the Parsonage with forty pounds duty yearly, (as certainly he hath) it is enough. For that abates the Taxing Rent so much, because the Intrinsick Value of the Estate is so much lessened thereby. Whether it be by the Law ordered to a Spiritual End, or a Temporal, to a good purpose, or a bad one, to some use, or none at all, (if it be not to the benefit of the Owner) be it what it will, the reason is the same. For we inquire not how conveniently the Lawgiver has disposed of it, for that would be to arraign his Wisdom; but only whether or no he so wills it to be disposed, and since this is out of question that about 40 *l.* is ordered by Law to go out of the Parsonage for serving the Cure, as certainly as about 75 *l.* out of the the Parish Estates,

Estates, for relieving the Poor, and that the Rector must allow for it out of the Parsonage however he lets it, the Intrinsick Value will be so much the less.

G. H. I confess the use makes no difference in this case; but does not the right? The other Parish Officers, are the Kings Officers, and the work of their Office, is the Kings Business. But the Curate is Christs Officer, and his service is Christs work. Now though allowance must be made by every one to his own Servants for his own service; yet whether he should do so much for anothers, is left to further deliberation, which proves, the Legislator is free, to do in that as he sees cause.

T. S. This is little better than matter for declamations, which glance at some little resemblances in the surface of things; and may be answered as easily as it is objected: For every one that sets another to work, must pay him for the work done by his appointment, as well as pay wages to his own Servants. But the truth is, the Legislator injoyning the Rector to serve the Cure, either by himself, or by a substitute, makes him or his substitute his own Officer, as truly and fully as any other Officer in the Parish; and the Cure being served by his Order, must needs be the Kings business, or else the Constables, Overseers, and Surveyors do none of the Kings Business. Nothing so much obscures these things, as Popish Ecclesiastical Polity. For as he that is Christs subject, may be the Kings too, and do most of the business of his Life in obedience to both: So he that is a Minister of Christs, may be also a Minister of the Kings, and do most of the business of his Office in the service of both. Of Servants one serves only for fear, another does service not as to Man only, but as to the Lord. Surely this Servants piety makes him no less a Servant, nor his work less deserving Wages or Maintenance of his Master than the others. The Curate is no less the Kings Officer than others, because he is Christs too. Nor is his service less to be allowed for than others, being done by a publick faculty, and appointed by Law more punctually than any Officers work in the Parish. Now I hope you see the distinction of Civil and Ecclesiastical Estates affects not at all the business of Taxing. For whatever difference they have in other respects, there is no reason to rate the Rectors Estate in the Parsonage by any other measure, than that which we use for all the real Estates in the Parish; and therefore we can no more Tax the Rector
for

for what the serving of Cure takes up, than for any other legal Imposition.

G. H. You have convinced me indeed, the distinction between Civil and Ecclesiastical Estates is wholly alien to our purpose. But methinks seeing the Law assigns the whole Parsonage for serving of the Cure, if we were not to Tax for what goes to serve the Cure, how could we Tax the Parsonage for any thing at all? Now I know, you do not believe that we ought not to Tax it at all.

W. E. But though *T. S.* does not believe it, for he would have you tax it, for as much as the Curate's Rent is to his Landlord: Yet I am apt to believe, there is danger of a greater Evil, than you seem to apprehend. For the settled Revenues of the Church are God's Estate and Patrimony, and we ought not to believe the Parliament made this Act to rob God of more or less of his Estate; for though the Act requires to Assess for Tithes, yet the Tithes of one Parish, being under the right of Sanctuary, cannot be invaded without Prophaneness and Injustice. Therefore surely the Law does not mean the Tithes of Spiritual Benefices; but only such Tithes, as are regularly open to the Law of the Land to be disposed of as the Parliament see cause, such Tithes as are alienated from the Church and become Lay-Fees. Reason it self teaches, that what of right belongs to God, no man hath Authority to dispose of without his Commission. What Authority hath the Legislator to take away, or dispose of any part of God's Estate, unless he takes God Almighty to be his Subject? Therefore for God's sake, beware lest whilst you tax the Rectory, you commit not Sacrilege.

T. S. I am a little put to it how to expedite this complicated difficulty. Whether I am to answer both at once, or distinctly and severally? What say you Neighbour *G. H.*? Have you any fears with *W. E.* of Sacrilege?

G. H. No, I assure you, I am not under any such fears, but take it for granted Church-Livings ought to be taxed; but discern not how that could be done, if we exempt what goes to serve the Cure, seeing the Law assigns all for that Service.

T. S. Well! Since you are of divers Opinions, you must have distinct Answers; for I am of neither of your Minds, but if I did believe as you do, that the Law assigns all for serving of the Cure, I should suspect *W. E.* fears of Sacrilege, might not be altogether

ther groundless. But as the case stands with us, whoever commits Sacrilege, we shall not be guilty of any, by taxing the Rector for 200*l.* which we are sure, the Rector has contracted with the Curate for in his Lease. And, this satisfies me, though I should not be seen enough in Divinity, to state exactly the force, and extent of those rights, which the Celestial Kingdom hath in its earthly Possessions. One thing I have observed however from *St. Paul*, that the greatest Sins committed about such inanimate things, is a presumptuous consecrating them to the place of Celestial Inhabitants, by Idolatry converting them to Idols, or Defecrating them by Sacrilege, which is Injustice and Prophaneness twisted together; but without any deep insight into the Constitution of that sacred Politick, or accurate Knowledge of the Divine Sacerdotal Kingdom, the violation of the Rights whereof is the Sin of Sacrilege; we may dispel this fear, by things known to us all. You know if the Bread and Wine for the Communion, be set upon the Altar, and thence stoln, before it be by Consecration seized for God by the Priest the Man of God, it is Sacrilege, because it injuriously violates the Priviledge and Protection of the Sanctuary. Like as if a man had stoln the Gift brought before the Altar, and left there whilst the Offerer was gone away to be reconciled to his offended Brother. But if the Bread and Wine be stoln away after the Consecration, when it is in the hand of God, and before the Communication, then it is the highest Sacrilege, in no respect less; in many greater than stealing the Mercy Seat, or the Ark of the Covenant from between the Cherubims out of the Holiest of Holies. And yet you know, if the same Bread and Wine consecrated or unconsecrated left after the Communion is over, be taken into the Priest's Possession, and carried to his home, and thence be stoln, this is naked Theft, and no Sacrilege at all. Accordingly, if a man sets not out his Tithes, or having set them out, afterwards carries them away, so that the man of God cannot seize them in the right of his Master, we all acknowledge this is Sacrilege; but when the Priest hath seized the Tithes, and carried them into his Barn, the Thief that steals them thence, commits no Sacrilege. And he that Breaks open the Parson's House, and steals away all the Priest's Goods, commits Burglary, but not Church-Robbery. By these things of ordinary Observation, without any intimate Acquaintance with the curious frame in the invisible City of God,

we may discern, that if the Law had alienated the Fabrick of the Church, or any part of it from God's Service in the hand of his Priest, or had ordered us to Tax for it, so much as a Structure of that Capacity is worth for a Dwelling, or a Store-house, &c. to be levied of the Priest; or had alienated from the Church any of its Dependants, *viz.* The Parsonage House, the Glebe, or any part of them, or had ordered the Tithes, or any part of them to be no longer due to God, or had for a time suspended God's right, or acknowledging God's right to the whole, had in whole or in part intercepted the proper effect of that right, and anticipated the Priest's seizure of them in the Name of his Lord and Master; or lastly, had obviated the passing of that right to the Priest, whereby the Tithes became the Priests own and at his disposal, this, or any of this, would have been Sacrilege. But since the Law allows the Priest, not only to seize them in God's Name, but to receive them into his own Custody, to be disposed by his own will, that is, a will pursuant to humane and rational Counsels, they are become a Man's, and are not God's any longer in the Sacred order of things: and therefore there is now no danger of Sacrilege, though part or all of them be taken away; for it is not Robbing God, but Man. And because the will of this Man, is the will of a Subject, who as such wills, that what is at his disposal should be disposed conform to the Will of the Law-giver, it is no Theft to take from him, what the Law-giver orders; and being neither Theft nor Sacrilege, we may take for the King from the Rector after the rate of $\frac{1}{4}$ of his years Rent. This is enough, I hope, to remove *W. E.* fears of Sacrilege.

G. H. But what say you to my Argument?

T. S. You tell us truly, the Parsonage must be taxed. But then you tell us, the Law assigns the whole Parsonage for serving the Cure, and thence infer, that since the Law taxes the Parsonage, what goes to serve the Cure is by Law to be taxed. And I find neither of these true; for the Law assigns not the whole Living for serving of the Cure; or if it did, would that hinder us from taxing the Rector, though we charged nothing for what goes to serve the Cure? The Law assigns not any particular Living to any particular Priest, but if he fairly acquires it, the Law secures his Possession from Invasion. The Law indeed permits none but the Priesthood to hold Benefices, but yet for all that, it assigns none of the Benefices to the order of Priesthood; for the Law leaves the

the Patrons, the Bishops, and the King, liberty to use or waive their right of Presenting. The Law therefore makes no such assignation: But it's true, the Bishops are required by Law to see the Cure be served in the vacancy, but then he is not required to assign all the Profits to the Curate for his Service; which shews, that the Law understands that whole Livings are not assigned for the serving of the Cure. But if you mean the Law-giver accounts the work of the Curate of such value, that the whole Living is awarded as a legal recompence. You will find this is far from truth; for we must not think, when we speak of the worth of the Curate's Service in Money, what the Spiritual Effect is worth, which is the honouring of God, making men Wise, Holy, and Blessed; but compare one Temporal thing with another. And then the Inquiry is, what so much Labour of such a sort, so much Time, so much Care, Sollicitude, and undergoing so much Contention, Envy, Opposition, &c. is worth; for the Law-maker never meant to pay the price of saving a Soul, by the value of a Living; therefore the Laws could never mean any thing, which you suppose; unless it be, that they account the whole Living a compensation for the Ministers pains in serving the Cure. But this is surely false, for then the Law must provide that the Living may be estimated: which it hath no where done, except in Doomsday Book. By which, if we were to proceed, we should Tax the Parsonage for about 1850*l*. but when the use of that Book is to measure for the Tenths and first Fruits, it shews that the Government accounts the Livings worth more than the pains in serving the Cure. If a Law (instead of a Proclamation) says, whosoever takes a Thief shall be paid Ten pounds. This sets the legal value upon Thief-catching: But if it says, he that holds so much Feu-Land, shall keep up so many Rod of the Banks; this is not the legal Price set upon the Feu-Land; but only laying a publick Burden upon an Estate, and leaving the Subjects to estimate the value in their voluntary Contracts. The Law says not, Whosoever will serve the Cure, shall have the Parsonage. For this indeed would set the living as a compensation of the Curates pains, and all the Clergy together by the Ears. But when the Law only says, Whoever gets the living, shall serve the Cure, as this keeps peace, so it is plain, that it sets no price upon a living, or upon the Curates pains; but only burdens an Estate with a publick service, leaving the Work and Parsonage to be esti-

mated by the private judgment, according to the reasons of things in Humane Life ; and so both are to be valued by the current price of things in the dealings of Men, which values the Curates Work now about 40*l.* and not at the value of the whole living. The Laws excluding unordained Men from Church Livings, does no more set the value of the Clergies Labour and Livings, than the Laws excluding Forreigners from holding Land in *England*, sets the value of peoples yearly work, and of all the Land in *England*; not publick sanction therefore, but private reason sets the price of these things.

Secondly, If the Law had so valued the living, as it has not, yet we ought to have Taxed the Parsonage for 200 *l.* more. For though the Law had required so much service, as in the course of things, was really worth the whole Parsonage ; Yet since the Rector hath now a legal Title to 200 *l. per Annum* , at his own disposal, besides the serving of the Cure , whether he acquired this by the remissness of the Publick Officers, or by a subtle practice of his own, he must be taxed for it, else we shall suffer him first to Elude the Law , and then to Mock the King ; for it is not the mere intent of the Law, but it's taking effect, that makes the serving of the Cure really a legal Burden, lessening the value of the Parsonage, If so much Watch and Ward , and mending of the High-ways, was required by Law, as would cost the Parish 100 *l.* but yet we and the remissness of the Officers of Justice suffered the Law to obtain it's effect , not to above 20 *l. per Annum* ; in letting our Lands, we shall not abate in proportion to the 100 *l.* which the Law intended, but only to the 20 *l.* which it obtained in common practice. Now the Law in effect only burdening the Parsonage with Forty pounds for the serving of the Cure , we must charge the Parsonage for all that it is worth above that, whatever price the Law-giver intended to set upon the work of the Curaté.

G. H. This is very plain indeed ; but since the Law leaves the Curate's work to be valued by the reasons of things, is not Forty pounds too much in reason for his Service ?

T. S. Seeing an allowance must be made out of the Parsonage for serving the Cure, whatever does actually go out for that Service, does actually so much lessen the Parsonage in the Rack-rent, which we must tax it by. This therefore is a question not of the thing, but of its quantity. And I am to tell you on this inquiry, that

that the Rector is to judge for himself, and though we may judge after him, yet if we judge aright, we shall find that 40*l.* is less for such a Service, than the use of Life in parallel cases. The Curate attained unto a Skill in a Mystery so exquisite, that only choicer Wits can learn it, for Seven in Eight that attempt it are cast by at School as incapable. To acquire this Faculty, he spent Ten Years after he was at Age to earn his own living, in which time he got nothing, but expended betwixt 200*l.* and 400*l.* in his Learning and Maintenance. Compare this case with others. If one begins to Earn his Living, so soon as Age will permit, without any time spent to learn any Art, at Man's Estate he Earns about Six shillings a Week, or Fifteen pounds a Year; as Threshers and other Labourers. One that spends barely seven years to learn an Art, though he be maintained in his Apprenticeship all the while, earns about Nine shillings *per* Week, or 22*l.* a year; as Carpenters, Bricklayers, &c. but if the Art require greater ingenuity, not less than 30*l.* a year. If the Art not only costs time to learn, but likewise Money, seeing the Art is of use only for Life, we must first compute, what the Money expended would purchase for one Life, and add that to the yearly Earnings of the Artist. The Money expended in learning of the Art, will purchase an annuity for Life equal to the tenth part of it. According to these common measures, the use of the Curates skill and pains is worth 30*l.* *per* *Annum*, and the Annuity answering his charge, is worth between 20*l.* and 40*l.* more. So that betwixt Fifty and Seventy pounds a year answers the value of the Curate's Service, according to the counsels of Humane life in other mens cases. But because that time and chance happen to all things, we cannot define the Price, but with some Latitude by Humane Counsels: and therefore we must observe (if we will be exact) what those are wont to allow, who have occasion to contract for such things. And as we our selves know, what Wages our Servants do deserve, by going to the Statutes, or learning what is commonly given. So the Ministers I suppose by sending or going to the Universities, or else consulting with their Acquaintance, understand what is usually allowed for a Curate, and as some Servants and some Services deserve more than others, so it is likely, some Curates, and some Curacies do so too. Now I doubt not, but our Rector was willing to save, what fairly he could; for his interest would oblige him to allow, no more than

than reason required; and by the purport of his Contract, that seems to be (as you say) about 40 *l* *per Annum*, which really is so much less than the reason of the thing requires, that I am of the mind, that if we compare one thing in this life, with another, and not this whole life, with the future life, few men would design their Sons for Ministers; as for their regard in this designation to the Heavenly Kingdom, as they are not to gain in their Civil Rights by it, so it is unjust, that they should suffer by it more than the Natural Consequents of their own choice; for comparing one part of their Interest in this World with another, they shew themselves Fools. But then it is supposed, this Folly hurts nobody in this World, but themselves. And therefore they cannot justly be damnified in their worldly concerns by the Sentence of any Judge, unless the Law will have such losing Methods to be punished: which in this case, we are sure, it does not, because it forbids not Men to breed their Children for the Ministry. Since therefore in common use the Curate's years Service deserves 40 *l*. and in reason, it deserves more, we have neither reason or authority to abate out of it.

G. H. You your self acknowledge no more is to be allowed as a legal Imposition, than is really done in Obedience to the Law. Now since the Curate spends no more than three or four Hours on *Sundays*, and two Hours on *Wednesdays, Fridays, and Holy-Days*, How can he really deserve Forty pounds for his pains, though you cast in the Visiting of the Sick, and other accidental Duties of his Place?

T. S. Here are two things to be answered; and (1.) No man that Warreth as an Officer under Christ (for so *Timothy* was to whom it is written) intangleth himself in the Affairs of this World. This is a Scripture Canon, and though it does not affect Ministers Temporal Rights; yet the civil Sanction conform to that Scripture does; For the Law of the Land requires, that Ministers should not occupy any Manufacture, drive a Trade, take a Farm, keep a Mault-house, Traffick from Market to Market, keep a Shop, or follow any Secular Calling to make a Gain by it. The Law therefore employs the Minister those Hours, in which he Officiates, and Chains him up at all others; and so ingrosses the man wholly to it's Service; that as he is consecrated to God, he may attend the Studies and Business of his Office without Distraction. The Law obtaining its effect, therefore we have the whole Service

Service of a person so chargeably qualified, imployed in serving of the Cure; and 40*l.* you saw, was less than such a Service deserves. Nothing remains to be answered, but what you intimate, that he does not perform all the Law requires. This really is the Peoples fault, not the Curates, for not until the People left coming to Church, did our former Rector give over reading Prayers twice every Day; but when none came, he ought not to read to the Walls; for that would have rendred the Worship contemptible: But whose fault soever it was, since the Law now hath its effect no further, nothing can be allowed for a legal Service, that ought to be done, but is not. Yet because the Curate is actually restrained by the force of the Law from pursuing any secular Employment. The Law effectually hath the Service of his whole time, though he does not do so much work in that time, as the Law requires: And if for those omissions he deserves the less, they passing uncorrected into a customary practice, before the Contract betwixt the Rector and the Curate, the Rector himself would insist upon such Abatements on this account in his Contract, as reason did require; for we must not presume, that the Rector would make as great an allowance for Reading three Days in a Week, as for Reading seven. The Rector therefore having reduced the Pay to what is reasonable for the present imperfect observance of the Law, we are not to deduct any more for the omissions.

G. H. If what goes for Time and Pains spent in the Worship of God must be abated to the Curate or Rector in the Tax; then why not to the People, so far as the Law has its effect? for they are required by Law to forbear their Work, and attend Divine Service, and they do so one day in a Week.

T. S. If the Aldermen were required by Law one day in a Month, to Dine with the Lord Mayor of *London* at his Lordships Charge, and his Cook to dress the Dinner, though there would be no reason why my Lord should allow the Aldermen any Money for the time they spent in Eating a good Dinner with him, yet I suppose you may see cause, why his Lordship should pay his Cook, that spent a day or two in dressing the Dinner, and sending it up on the Feast-Day, though he Dined at my Lord's charge too?

G. H. I see that so well, that I should grant, if the Parishioners were allowed any thing for their Attendance, there is rea-

son

son to abate more to the Curate ; but when nothing is abated for their Worshipping of God according to Law, it appears a legal Imposition, for Divine Worship is of that peculiar reason, that what temporal detriment is sustained by fulfilling that Law, is not to be deducted to find out the Rack-rent in taxing.

T. S. Be not offended, if I ask you, whether you believe the Law for serving the Cure, does lessen the value of the Rectory or no ?

G. H. That's plain enough, that it is a detriment ; as we see by the different Rents which it yielded from the Yeoman and the present Curate. When the Curacy was taken from off the Parsonage, it yielded 245. but now it is left upon it, as the Law lays it, it yields but 200 *l.* but so does the Command for worshipping God and resting from Labour really abate the Rents of all the Peoples Estates.

T. S. Pray how do you fancy this Detriment to arise ?

G. H. Call you this a Fancy ? The case is plain, for if we must leave work, and worship God one day in seven, besides Holy-Days, then seven pair of Hands, and seven Horses, &c. can do but the work that six would have done ; So this will lessen a seventh part of the Rent, by increasing the Farmer's charge a seventh part, above what otherwise he would have been at for raising of his Crop. What then is the reason, the Rector must have a consideration for the Detriment he sustains by the Law of Divine Worship, and not other Landlords, who might lett their Farms One pound in seven dearer, if it was not for the Burden they sustain by the same Law.

T. S. I know no reason for it, but though I confess this Law doth lessen the value of Estates, yet I think I could prove, it is not a seventh part, but about a tenth part.

G. H. Be it the one or the other, it is considerable, and being the same (for the matter of it) with the legal Imposition of the Curacy, it argues that the Rectory on that account, is no more to be considered than other real Estates.

T. S. A little more you were willing he should be considered. And I am of the mind, that we should consider all Landlords on this account, as much as the Rector within a very little. And so we are agreed ; and if you will not grudge God the time of his Worship (as I hope you will not) I will shew you how ; confessing that all is reasonable to be done for the Parishioners,
which

which you say. But we have done it already ; and having considered all the other Estates in this matter, I would have you consider the Parsonage too, and consider the Rector a little more in this single point than others, because the Law lies somewhat harder upon him than others. But in other Impositions, I would have you consider the Parishioners more than the Rector, as you have done in Watch and Ward, mending Highways, Robbery Money, &c. This methinks is fair and equal. Now I must shew you how far we have considered every Landlord in the Parish for the loss he sustains in the Rent of his real Estate by the Law for Worship. You say this Law abates the Rents a seventh part, I will confess a tenth. Therefore the Rents of the Parish Estates, were it not for the observing the resting days legally enjoined, would be about 270*l.* more than we charged them for in the Tax. For we charged no Estate, higher than the Rent which it would yield, when lett to a Tenant that is to rest one day in seven according to the Law. And because the matter of this legal Imposition is near akin to the Work of the Curacy, as you Tax not the Parish for the Temporal detriment they sustain by the Law of Worship, so neither ought you to Tax the Rector : But having deducted 270*l.* for the Parish, you should deduct forty for the Rector. In this single legal Imposition we shall indeed deduct more for the Rector in proportion, then for the Parishioners; but in the other Parish burden of 140*l.* so often mentioned before, we deduct somewhat more proportionably for the Parishioners than the Rector. Put them both together, and so you have 400*l.* and upward lessened in the Rents of the Parish by Legal stated Impositions, and 40*l.* and upward in the Rent of the Rectory. Now you will allow the Parson that bears about the Tithe of the legal burden, to pay Taxes for his detriment, but quit all the Parish besides, which is absurd.

G. H. But I can prove, no ones Rent in the Parish is lessened so much in proportion as the Rectors.

T. S. You may so ; but since the same reason proves that neither ought to pay, for what goes to satisfy stated legal demands, the more the Rectory is burdened by the Law, the greater will be the injury, and the heavier the oppression to Tax him for them.

G. H. But never did any Man think of Taxing the Parish 270*l.* above their Rents on account of their going to Church on

Sundays; whereas most think the Parson should be abated nothing for serving the Cure.

T. S. In saying this, you say no more, than that the matter is strange; but since it is not so strange as true, that these two stand upon one foot. I cannot help some Mens thinking wrong; for all Folks do not judge as you say in this matter; but I believe all are of my mind (when they think of it) for surely every man believes the Parson is no more to pay Taxes for Reading and Preaching, than the People for Praying and Hearing, when both are done by the same legal establishment; and this is the very question betwixt us.

G. H. I was not aware indeed that the people were considered in the Tax for their attendance at Church, but you have evinced it fully, and I must confess it makes for you; notwithstanding there is another difference in the two cases; for the legal burdens fall upon the Parish Tenants by the Law it self, but on the Parsons Tenant, only by his own agreement.

T. S. It is all one, whether a Landlord be bound by Law to pay so much Money yearly out of his Rent, or the Tenant on account of occupying the Estate; for either way equally lessens the Rack-rent. So that this suggestion would make no difference in the case, were it as true, as it is false: For supposing the Rector had lett any Tenant his Parsonage for 200 *l.* and never Covenanted with the Tenant to serve the Cure, yet the Law would force the Tenant to serve the Cure either by himself or by another; because the Law orders a Curate should be put in, and sequesters from the Tenant (in case it be not done by him) the Fruits of the Living to pay the Curate out of them, restoring the surplus to the Tenant. Our case and the Rectors in this point is the same. If you pay not the Poores rate, the Overseer complains, and obtains by Law an order to distrain, to satisfy the rate, returning the overplus. If the Curacy be not served, the Church-wardens complain; the Law provides a Curate, and Sequesters the Fruits of the Living into the Church-wardens hand, to pay the Curate, and return the over-plus to the Tenant. In this respect therefore, the two cases are one without any difference.

G. H. Well, if the Rector is not to pay, may not the Curate himself be Taxed for Forty pounds as his Wages.

T. S. That can never be; for if the Forty pounds were Wages, they are not all to be taxed, but only about Twenty five pounds,

viz. So much as 40*l.* exceeds the Curates Board. Nor the Five and twenty pounds at Three shillings, but only One shilling in the pound. Nor could we Tax it at all, seeing Wages are neither real nor personal Estate; but it must be Taxed to the Poll Bill. But the 40*l.* is not Wages, because the Curate you know is the Parson's Tenant, and has no Wages; but what he gets by the Bargain is neither Wages nor any thing of like denomination; for he that deals for himself, and if he gets nothing, is to have nothing, has no Wages, whatever he gains in a Year: and this is the Farmer's and this the Curate's case. If this Curate be to pay for Wages, then all men that any way earn Money, must pay Twelvence in the pound, of what they get in a Year, above their Board. All that can be said about this case is, that if the Curate manages his Farm well, he shall receive so much from the Fruits of it, as will answer his Landlord's Rent, and all the legal Impositions, which fall upon him as Occupant or Tenant of the Parsonage. And this is true of all the Tenants in the Parish; for they have taken their Farms at such a Rent, that they may by good Husbandry satisfy out of the Fruits, the demands of their Landlords and of the Legislator too; and particularly serve the publick Offices. All the Parish Estates bear nine Officers every Year, and the Rectory one. It's true those Nine arise but to 15*l.* or 16*l.* a year, and this to Forty, but since there is the same reason against taxing the Forty as the Fifteen, we shall be more unjust, if we tax the Forty than the Fifteen.

G. H. All this I acknowledge is evident enough. But our Rector sure had a great reach, to avoid paying for the Cure, either to the Poll Bill, or the Land Tax. Had this Curate been upon the same terms with the former, he must have paid.

T. S. The Rector lett his Parsonage to this Curate, so long before the last Years Twelvenny Land Tax, or Poll Bill were thought of: that he could not designedly ward against a blow, which it was impossible to foresee. Nor needed he to use any cunning to do it. For do him but the Justice to tax his Estate, by the same Standard that you use in taxing all the other Estates of the Parish, and it will come all to one issue, whether he lett his Parsonage one way, or the other. For the Farmers Curates pay was not Wages, which he received of the Rector, any more than the present Curate's consideration for the Cure is Wages;

because the former Curate worked not by the order of the Rector, as every one does, that receives Wages of another. For if any one goes to serve the Cure of a Parish by the order of the Rector, the Law expressly forbids him ; and requires him to have a publick faculty, and act by the Authority of that ; which shews the Curate is the Rector's Substitute, but not deputed by the Rector, but by publick Authority.

G. H. Now you have ordered the matter fairly, and made the Curate a publick Officer, and brought him under our Jurisdiction, and we must tax him for the Profits of his Office. I thought we should meet with him at hedge or stile.

T. S. When you come at hedge or stile, go leisurely, lest you hurt your self, or tear your Cloaths. It is most certain indeed, that Priesthood is an office of Christ's : and the office obtained by faculty for officiating the Cure, is a civil Office ; call it Ecclesiastical if you will, provided you know it is authorized by the Legislature, it is of the same reason in taxing. This Act taxes all publick Offices Three shillings in the pound for every pound of yearly value, and therefore the Curate must pay, and we must tax Three shillings in the pound of the full improved yearly value of his Office. But since this Office is not worth one farthing, and no more belongs to this Office, than to a Justice of Peace, a Constable, or Surveyor, it cannot be taxed for a Farthing ; for the Curacy is made an Office by Law, without any Perquisites, Fees, Dues, Salary, or Stipend belonging to it ; for the Parsonage is certainly a real Estate, all and every part of it, and not the Fees, Perquisites, or Emoluments from an Office ; for how could such things be separated from the Office ? Now you see, Parsonages and Vicaridges remain Estates, after the Offices and Officers are extinct, as in impropriated and appropriated Vicaridges, and Parsonages ; but it is true, that the Law hath burdened such Estates with such Officers, and Service ; but this is what is done in all the Estates of the Parish, which are burdened with bearing the Offices in the Parish, that have no Emoluments, belonging to the Office, any more than the Curacy hath. The Curacy is like an Estate in a River that hath no Fish in it, the Tenure is such, as lies liable to be taxed, but being worth nothing, can yield nothing to the King for want of value.

G. H. I thought verily the 40 *l.* had been the value of the Office. but now you have satisfied me, that it is the consequent
of

of the Burden laid upon the Rectory, which is indeed no Office. And if you will pardon my hasty Confidence in a mistake, I shall excuse yours; for when you affirm the Curacy has no Perquisites, you doubtless are mistaken; for Marriages, Christenings, Burials, are the Perquisites of the Office: and therefore these at least must be taxed to their value Three shillings in the pound.

T. S. There is reason to believe these things are not the Perquisites of the Curacy; but because I am not Civilian enough to demonstrate that point, I confess I should perhaps have excepted these which you mention. However the Curate cannot be taxed for them. And so whilst you tax my mistake, you slip into another; but we must forgive one another, that God may forgive us all. Marriages, Burials, &c. as I remember were reckoned about 5 *l.* a year. The Curate is charged with Service in value 40 *l.* a year, the yearly value of this Office is therefore 35 *l.* worse than just nothing, and if the Law obliges any man to serve this Office, it is a Punishment, which he would gladly be rid of, and never will give the Legislator 15 *s.* to hold it, if he be at liberty to cast it up. Therefore this Act that taxes Offices by their yearly intrinsic value, cannot tax this Office, because it's worth less than nothing by the year. And charging (as I said) the Parsonage with the Curacy, does not change the Parsonage into an Office, but Burdens a real Estate with serving a publick Office.

G. H. Former Laws did expressly allow the third part for serving the Office, but this act as expressly says, nothing shall be deducted for serving the Office. Therefore we must tax the Curates Five pounds in Perquisites.

T. S. No Law that allows a third part of the incomes, can tax Offices by their yearly intrinsic value; for as much as executing the Office is in some worth more, and in others worth less than the third part of the incomes. And therefore this Act, designing to tax as exactly as possible all Estates and Offices according to their full intrinsic value, or Rack-rents, could not assign the third part to defray the charge of every Office. There are three ways of taxing an Office, ay, every one that bears such an Office (suppose a fix Clerk) shall pay such a Sum of Money. Professions use so to be taxed. When the Law taxes thus, it regards neither the Incomes nor the Expences of the Office; or

'else the Law taxes the Officer so much in the Pound, for all that he receives in the place; here the Law respects the Incomes, but not the Expences of the Office; and so excises rather than taxes the Office by a rate. And 'tis plain in neither of these ways, does the Law tax by the yearly intrinsick value of the Office; for when it does so (and this act does so) regard must be had to both Expences and Incomes; for there is no knowing the intrinsick yearly value of an Office, but by subtracting the Expences necessary, from the Incomes. So you have the intrinsick yearly value; for all the Incomes of a place by themselves, answer all the products of an Estate in Land, now you are sure the products of an Estate are above its yearly intrinsick value, so much as the unavoidable charges amounts too; subtract therefore those charges from the products, and that gives you the intrinsick value, or the Rack-rent, which you are to tax by; what is the yearly value of a place, but what would be given for it, if it was to be lett? And I am sure no place that brings in 150 *l.* and unavoidably expends 50 *l.* can be lett for more than an 100 *l.*

G. H. But the Law allows no Deductions to be made for executing the Office.

T. S. No Deductions out of what?

G. H. Out of the intrinsick value of the place.

T. S. I say so too, for having subtracted the charges of the Office out of the Incomes, to give you the intrinsick value, if you should deduct them out of the intrinsick value, you deduct the charges twice out of the Incomes; and this is the thing which the Law forbids.

G. H. I mean, you must not deduct the Officers charge out of the whole yearly Profits of the place.

T. S. I mean the very same, for the yearly Profits, and the Rack-rent, and the intrinsick value of a place, are all equal in common sense, and in the sense of the Law. If you buy a quarter of Wheat for 30 *s.* and sell it for 36 Shillings, what is the Profit you have by that Wheat?

G. H. Six shillings.

T. S. True: and if you have a place that brings you in 150 *l.* and carries you out 50 *l.* your whole Profit by the place is 100 *l.* The Curate therefore receiving in perquisites but Five pound by his Office, and expending in pains 40 *l.* in value, cannot be taxed for his Office by this Act, which charges Offices by their yearly intrinsick

intrinsic value ; because it would yield nothing if it was to be lett, no more than a Constables or Churchwardens Office.

G. H. Well, Exempt his Office then, for I believe nobody would bear it, for the Perquisites ; one thing more I observe, that the Law casts the Burdens mostly upon the Parish in general, not on particular Estates. Whereas the Curacy is fixed to the Rectory.

T. S. Either way equally abates the Rack-rents ; but if there was any difference, this makes most for the Rector ; for the more determinate the Detriment is, the less reason there is to take no notice of it in estimating the Estate. In this Parish, there are several Owners, but in some other Parishes, all the real Estates belong to one Landlord ; and those Parishes have many Habitations, and all sorts of Parish Payments and Officers, as we have ; Yet nevertheless, the common Landlord of those Parishes is to be assessed, by no other measures than we use ; for though all the Offices and Payments in the Parish, are as continually born by his Tenants out of his Lands, as the Curacy is by the Parsonage here, yet he cannot be taxed above the Rent of his Leases, though he lets his Land at so low a rate, that Parish Duties as well as his Rent may be satisfied out of the Incomes of his Estate. And if the Rector of any such Parish should also lett to the several Farmers their own Tithes, and the rest of the Parsonage at no higher a rate, than that they could afford to find the Parish a Curate into the Bargain ; the Rector's rent (it is plain) could no more be extended, than the common Landlords of the Parish ; because the reason is the very same for the one as the other, for the Law will force the Tenants in this case to provide legal Officers, the Curate as well as the Constable at their own Charge. If you can indure to think of so horrid a Sacrilege, suppose the Lord owned all the Parish, and had a right to all the products of the Ground Tithes and all, and the Law had charged his Estate with a Lecturer, to teach the Parish vertue and modesty as much as with a Constable to preserve the Peace : and his Land had been all lett so to the Tenants, that they were to maintain all the legal Offices, his Rent could no more be extended upon the account of that diminution which it suffered by the Lectureship, than for that which it suffered by the Constabulary.

G. H. Dissenting Ministers pay for their Incomes, without Deduction for their pains.

T. S.

T. S. I know not. We have no private Meeting in our Parish, but their Service is purely their own choice, and not legally imposed; now what men do purely for their mind sake, the pleasure they have in doing it, is always in Humane Life understood to be their natural pay, or reward for their pains. No one that walks out two or three Miles for his pleasure, expects any other reward, than his own satisfaction in doing it; but he that goes so far by the order of another, must be considered for his pains. The Law-giver knowing so many Seats in a Meeting-House yield so much Rent yearly, Taxes the whole, and leaves them to their liberty, whether they will Burden this Estate with any Service or not: When therefore they have all the Rent at their own disposal, it is as much their own by Law, as any Gentleman's Rent is, which he may dispose to maintain Ministers, or to any other Charitable or Pious Work, or employ in any other uses of life, as he likes best. Here therefore the whole may be taxed without revoking a former Law, which cannot be done in case of a Burden legally imposed.

G. H. Let their case pass then; for things so Anomalous cannot be Paradigms for those that are of regular Establishment. But you must grant then, that some Church-Livings will pay nothing, for some are not worth above Twenty pounds a year, or perhaps Fifteen: and these will not bear the Burden of the Curacy charged by Law upon them; and therefore can yield nothing to the King.

T. S. What they yield to the Legislator, they yield to the King; and therefore these small Livings yield more proportionably to the King than any others; for 'tis plain, they yield all, and I think more than all; and if they do, they are so far from being indebted to the King any thing for Taxes, that I fancy, he owes them rather something; because they do him so much work for so little a charge. However if he has not more, yet he has all of these Livings at his own disposal, and does actually dispose of the total as he wills himself; would you have the Livings yield him more than all? it is certain in a word, that as these Livings cannot in Charity, so neither can they in Justice, be taxed for any thing.

G. H. I confess you have cleared to me all the Objections, that seemed to me considerable. But we are under an Oath, and I am afraid lest it should fall out to be otherwise; and we should hazard that, which an honest man would secure with the loss of all things else.

T. S.

T. S. I cannot enough commend your care of our Consciences ; for I know they are the tenderest and choicest of all those things, which God hath committed to our custody in this life ; and for their sake principally, have I spent many thoughts about the other Estates, and especially about the Parsonage, ever since I understood I was to be concerned in Cessing the Parish, that I might proceed with good assurance ; for I considered, we were sworn Judges, and were to divide by the Act, betwixt the Parish, and particularly betwixt the Rector and the King. If you think that your Oath binds you to give to the King according to the Rack rent, but that you are not sworn to give him no more, I shall not dispute that with you ; but beg to consider, that what you do merely for your Oaths sake, you do purely for God's sake ; now to wrong a man for this end, that you thereby please God, does as directly argue God to be a lover of unrighteousness, as Perjury speaks him to be an allower of untruth. So that every Judge between Men, is bound by his Office to be no respecter of persons, no though he has sworn to do one party right, but has not sworn so to the other. For the Oath that he hath taken to do Justice to one side, does bind him to do Justice to the other, though not under the guilt of formal Perjury, yet under the guilt of another Sin no less detested of God ; by which you may see, we are equally bound, though by different Bonds, to distribute justly to both Parties. I shall therefore now venture to ask you (after a distinct view of the whole case) which do you judge to be the true Rack rent ? for that we must tax by.

G. H. Nay, if we were to tell you our own thoughts, we should say the serving of the Cure, does as really lessen the yearly value of the Parsonage, as paying to Church and Poor, abates the rent of any Estate in the Parish ; but still we fear we may be overseen.

T. S. Observe then, you see there is equally a Sin in taxing above the Rack-rent, as in taxing below it. You see also, there is a great reason to think, that adding the value of serving the Cure, to the present Rent of 200 *l.* is taxing above the Rack-rent ; and you see no reason to think that omitting that addition, is taxing below it. According therefore to the state of your Conscience, you have reason to believe the one Just, and you have no reason, but to believe the other a Sin.

G. H. It is true, we discern no reason from the thing, but we are afraid, that something undiscerned by us, may render it sinful.

T. S. So far then as you do discern, the one is not sinful, and the other is; but you say, there may be something undiscerned, that renders the case otherwise. Surmised unknown Evils, are equal to us on both sides; for besides what we already know of the case, there may be for ought we know, other as great Evils unperceived in rating above, as in rating by the present Rent. These latent Evils therefore being equally great and equally unknown on both sides, are not of themselves to move our Judgment either way; but leave us wholly to Judge by the reason of the thing in our own Minds; which if we so far apprehend, that we can discern a reason to believe one to be right, and no reason but to believe the other a Sin (since we must Judge the Case) we are bound in Conscience to Judge on that side, where we discern the reason lyes; and we Sin against Conscience, if we Judge otherwise notwithstanding such indefinite fears; for all men know our Conscience in such Cases, is nothing else than the Judgment which from the reason of the thing we form in our Minds concerning good and evil, right and wrong. Contravening therefore this persuasion in our own Minds, is acting against Conscience. If you sin then in rating higher than 200 *l.* you sin against your Conscience; but if you Sin by rating by the present Rent, it is only a Sin of Ignorance, and for your Oath. You did not Swear, you would not be mistaken, but that you would tax uprightly, to the best of your Judgment, and Conscience: So that according to the present sense of your Mind, you cannot be forsworn by going along with me, though you should go wrong, forasmuch as this is according to your own apprehension of the case. But if you take the other way, you would be forsworn, though you should chance to be in the right.

G. H. I deny not these things; but indefinite fears are un-
easie.

T. S. Pray then see your danger on the other hand, we are sworn to tax for the King, according to the utmost extended or full improved Rent. We found for certain that about 140 *l.* of legal Impositions, lyes in the Lands and Tenements of the Parish, above the present Leases and Estimate, which we have taxed the Farms and Yeomen by, in design therefore we are forsworn already,

ready, if what goes to satisfy the legal Impositions, is to be included in the Rack-rents, and so added to the Lease-rents; for we design not to do it: But if it must not, then what goes to serve the Cure, which is a legal Imposition, must not be added to the present Rent of the Rectory, because it is not to be reckoned unto the Rack-rent. Were I therefore to take a Corporal Oath, not only before the Commissioners, or at the foot of the King's Throne (His Majesty sitting thereon) but even at the high Altar of the Provincial Cathedral, and at the Knees of the Archbishop (restored) I could no otherwise discharge my Oath, than by taxing the Parsonage barely for 200 *l*. You fear lest you should wrong the King the Tax of 40 *l*. Should you tax by the present Rent, if that would be a wrong, you have wronged him already of 140 *l*. we have already transgressed, if legal Impositions are to be taken into the Rack-rent, if they be not, we shall transgress by taking in the serving of the Cure. When we were rating the Farms and Yeomen's Estates, we found even by demonstrative Evidence, that it was utterly repugnant to the Nature of things and common sense, to tax for Repairs; and Contradictions to the reason of Civil Government and Mankind, to tax for stated legal Impositions, by an Act that rates according to the intrinsic value of real Estates. We are sure the Parsonage is a real Estate, and as such we claim a Power to tax it; and we are assured by many Laws and express Statutes, that serving the Cure is a stated legal Imposition upon that Estate. And therefore we must be sure, that as we did right in Rating all the other real Estates of the Parish, according to what they were worth above the legal Impositions upon them: So shall we do right, in rating the Rectory according to what it is worth above the stated legal Impositions upon it, and that is 200 *l*. by the Agreement of Landlord and Tenant, Rector and Curate, the Parties concerned to Judge of that.

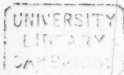
G. H. Neighbour, now I thank you; for I am at present very well satisfied that you are in the right. But having until *Saturday* before we deliver in the Duplicates, we believe it will be best further to consider of the Matter, that we may not hastily do any thing which we shall afterwards disallow. Therefore if you please, let the Duplicates be made ready, and let us meet again on *Friday* after Noon.

T. S. I commend your Caution, and wish you to examine the Point impartially,

Thus.

Thus ended this Debate. For when they met again *G. H.* and the others, confessed that the more intently they thought upon the case, the more clearly it appeared to them that the Parsonage ought not to be taxed for above 200 *l.* *T. S.* commended the Sentence; adding, he was well assured, they had in this Matter delivered their Souls and all they had from the Anathema. I suppose you may not commend my Countrymens use of some artificial terms in Law, but I am confident you will better like their impartial Integrity, who shew themselves so averse to divers Weights, and divers Measures, that they would have every Man's Corn in the Parish, to be measured by the same Bushel (and what is not so usual) even the Parsons amongst the rest. Of the main question, I have nothing to say, but that since its judicial Decision upon so accurate a Discussion, it has so far obtained, that it begins in these parts to pass for a Judged Case. But that must not prejudice you, who being deservedly acknowledged amongst the Ablest in the Law, must have a right reserved to you intire to Judge for your self, and for me too by vertue of the profound Deference, which I always owe you, and at this moment so duely pay you, that I find in this Paper no room, where to place my self at a due Distance beneath

Your most humble Servant.



F I N I S.
